

**STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION**

In the matter of the Application of)
CONSUMERS ENERGY COMPANY for) Case No. U-21806
authority to increase its rates for the)
distribution of natural gas and for other relief.)

DIRECT TESTIMONY OF

TIMOTHY S. LYONS

SCOTTMADDEN, INC.

SUBMITTED ON BEHALF OF

Lansing Board of Water & Light and
Michigan State University

TABLE OF CONTENTS

I. INTRODUCTION..... 1
II. PURPOSE OF TESTIMONY 2
III. SUMMARY OF FINDINGS AND RECOMMENDATIONS 4
IV. TRANSPORTATION SERVICE AND CURRENT RATES..... 8
V. CLASS COST OF SERVICE STUDY 10
VI. RECOMMENDATIONS 15

LIST OF EXHIBITS

LBWL/MSU-1 (TSL-1) Qualifications
LBWL/MSU-2 (TSL-2) Functionalization and Allocation of Other Distribution Plant
LBWL/MSU-3 (TSL-3) Proposed COSS Using Consumers Energy’s Exhibits
LBWL/MSU-4 (TSL-4) Proposed Rate Design Using Consumers Energy’s Exhibits

1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME, POSITION, AND BUSINESS ADDRESS.**

3 A. My name is Timothy S. Lyons. I am a Partner at ScottMadden, Inc. (“ScottMadden”). My
4 business address is 3 Speen Street, Suite 150, Framingham, Massachusetts 01701.

5 **Q. ON WHOSE BEHALF ARE YOU SUBMITTING THIS TESTIMONY?**

6 A. I am submitting this testimony on behalf of the Lansing Board of Water & Light (“LBWL”)
7 and Michigan State University (“MSU”) (together, “LBWL/MSU”) before the Michigan
8 Public Service Commission (the “Commission”).

9 **Q. PLEASE DESCRIBE YOUR PROFESSIONAL EXPERIENCE.**

10 A. I have more than 30 years of experience in the energy industry. I started my career in 1985
11 at Boston Gas Company, eventually becoming Director of Rates and Revenue Analysis.
12 In 1993, I moved to Providence Gas Company, eventually becoming Vice President of
13 Marketing and Regulatory Affairs. Starting in 2001, I held several management consulting
14 positions in the energy industry first at KEMA and then at Quantec, LLC. In 2005, I
15 became Vice President of Sales and Marketing at Vermont Gas Systems, Inc. before joining
16 Sussex Economic Advisors, LLC (“Sussex”) in 2013. Sussex was acquired by
17 ScottMadden in 2016.

18 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

19 A. I hold a bachelor’s degree from St. Anselm College, a master’s degree in economics from
20 The Pennsylvania State University, and a master’s degree in business administration from
21 Babson College.

1 **Q. HAVE YOU PREVIOUSLY SPONSORED TESTIMONY BEFORE THIS**
2 **COMMISSION?**

3 A. Yes. I have previously sponsored testimony before more than 30 U.S. and Canadian
4 regulatory agencies, including the Commission. A summary of my professional experience
5 and education is included in Exhibit LBWL/MSU-1 (TSL-1).

6 **II. PURPOSE OF TESTIMONY**

7 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

8 A. The purpose of my testimony is to present LBWL/MSU's findings and recommendations
9 regarding Consumers Energy Company's ("Consumers Energy") application for authority
10 to increase rates for the distribution of natural gas.

11 The testimony is organized into the following sections:

- 12 • Section III – Summary of Findings and Recommendations
- 13 • Section IV – Description of Rate XXLT Service and Current Rates
- 14 • Section V – Class Cost of Service Study Findings
- 15 • Section VI – Recommendations

16 Before beginning, I will provide a brief description of LBWL and MSU.

17 **Q. PLEASE PROVIDE A BRIEF DESCRIPTION OF LBWL.**

18 A. LBWL is a municipally owned public utility founded in 1885. LBWL is the largest
19 municipal electric utility in Michigan.

20 LBWL owns and operates an electric system that generates, purchases, and
21 distributes electricity to around 100,000 homes and businesses in the greater Lansing area.

1 LBWL is implementing a plan to achieve carbon neutrality by 2040 with a host of new
2 renewable energy and storage projects.

3 LBWL commenced commercial operation of a new natural gas-fired power plant
4 (“Delta Energy Park”) in March 2022. The Delta Energy Park is located at the Erickson
5 Power Station facility in Delta Township, Eaton County. The plant can generate
6 260 Megawatts of power. LBWL also operates the REO Town Cogeneration Plant
7 (“REO”) located in Lansing. REO generates steam for commercial, industrial, and a
8 handful of residential customers as well as 100 Megawatts of power.

9 LBWL utilizes natural gas primarily for steam and electricity generation. LBWL
10 currently receives transportation service from Consumers Energy under Rate Schedule
11 Extra Extremely Large Transport (“Rate XXL”) since it uses more than 4,000,000 Mcf
12 annually.¹

13 **Q. PLEASE PROVIDE A BRIEF DESCRIPTION OF MSU.**

14 A. MSU is a public research university founded in 1855 and located in East Lansing,
15 Michigan. MSU is one of the largest universities in the United States in terms of enrollment
16 and alumni.

17 MSU owns and operates the T.B. Simon Power Plant that has provided cogenerated
18 steam and electricity to the East Lansing campus for more than five decades. Steam is used
19 to heat campus buildings in the winter and cool buildings in the summer.

¹ [gas-rate-book.ashx](#)

1 MSU is working toward climate neutrality by 2050. MSU's goal is to reduce
2 Scope 1 and 2 greenhouse gas emissions by 50.00 percent by 2030 as measured from a
3 2010 baseline.² MSU recently invested \$65.0 million to upgrade the T.B. Simon Power
4 Plant, making it more efficient and flexible with the capability to reduce emissions and
5 expenses without compromising reliability.³

6 MSU utilizes natural gas in its T.B. Simon Power Plant. MSU currently receives
7 transportation service from Consumers Energy under Rate XXLT since it uses more than
8 4,000,000 Mcf annually.

9 **III. SUMMARY OF FINDINGS AND RECOMMENDATIONS**

10 **Q. WHAT ARE YOUR FINDINGS REGARDING CONSUMERS ENERGY'S RATE** 11 **PROPOSALS?**

12 **A.** LBWL/MSU's findings are summarized below.

13 First, LBWL/MSU finds that Version 2 of Consumers Energy's COSS study more
14 accurately reflects Consumers Energy's cost of service than Version 1. Specifically,
15 Version 2 reflects the following improvements: (a) removes Asset Retirement Costs (ARC)
16 from calculation of other distribution plant because the costs are not included in the
17 distribution plant revenue requirement; (b) separately allocates other distribution plant by
18 FERC accounts 374 (Land & Land Rights), 375 (Structures and Improvements),
19 377 (Compressor Station Equipment), 378 (Measuring and Regulating Station Equipment),

² <https://strategicplan.msu.edu/strategic-plan/stewardship-sustainability>

³ <https://ipf.msu.edu/about/news/power-plant-upgrades-move-msu-closer-greenhouse-gas-reduction-goals>

1 and 382 (Meter Installation) to reflect the FERC accounts serve different functions; and
2 (c) separately allocates Customer Care Center (CCC) and Business Customer Care (BCC)
3 expenses to better reflect resource utilization and cost causation.⁴

4 Second, LBWL/MSU finds that Version 2 does not accurately allocate other
5 distribution plant to Rate XXL. Version 2 misses a step because it does not first
6 functionalize or apportion other distribution plant between High Pressure (“HP”) mains
7 and non-High Pressure (“non-HP”) mains before allocating other distribution plant to each
8 rate class. The consequence of not first functionalizing other distribution plant is that
9 Rate XXL is allocated a substantial portion of other distribution plant that is used to serve
10 non-HP mains. Rate XXL customers are not served from nor otherwise utilize non-HP
11 mains and thus should not be allocated any other distribution plant that serves non-HP
12 mains.

13 For example, Consumers Energy’s analysis of measuring and regulator stations
14 shows only 23 of the Company’s 648 stations in FERC account 378 (Measuring and
15 Regulating Station Equipment) are used to serve HP mains. Measuring and regulation
16 stations represent 60.60 percent of other distribution plant.⁵ The 23 stations serving HP
17 mains represent only 9.90 percent of the Company’s measuring and regulator station plant
18 investment.⁶ By comparison, the remaining 625 stations representing 91.10 percent of
19 measuring and regulator station plant investment are used to serve non-HP mains.
20 Rate XXL customers are not served from and do not utilize non-HP mains. Therefore,

⁴ Direct Testimony of Samuel M. Geller, pp. 6-11.

⁵ FERC account 378 represents 70.44 percent of other distribution plant. Measuring and regulator stations represent 86.07 percent of FERC account 378.

⁶ Exhibit No. A-57 (SMG-6), p. 1.

1 other distribution plant costs that serve non-HP mains should not be allocated to
2 Rate XXLT customers that do not utilize non-HP mains.

3 While not included in Version 2 of the COSS study, Consumers Energy prepared a
4 schedule that first functionalizes other distribution plant into HP and non-HP mains that
5 can then be used to allocate other distribution plant to each rate class.⁷ The
6 functionalization is based on HP and non-HP mains investment.

7 LBWL-MSU believes Consumers Energy's schedule that first functionalizes other
8 distribution plant into HP and non-HP mains should be used to allocate other distribution
9 plant to each rate class in Version 2 of the COSS study because it more accurately reflects
10 the cost of service to each rate class.

11 **Q. WHAT ARE YOUR RECOMMENDATIONS TO THE COMMISSION?**

12 A. LBWL/MSU recommends the Commission approve Version 2 of Consumers Energy's
13 COSS study, modified to reflect Consumers Energy's schedule that first functionalizes
14 other distribution plant into HP and non-HP mains and then allocates other distribution
15 plant to each rate class, as shown in Figure 1 (below).

⁷ See Consumers Energy workpaper [WP-SMG-1-26.xlsx](#), tab WP24 HP_Non-HP Mains.

Figure 1: Functionalization and Allocation of Other Distribution Plant

Other Distribution Plant	Dist. HP Average & Peak Allocator 105	Dist. Non-HP Average & Peak Allocator 106	Weighted Dist. HP Mains	Weighted Dist. Non-HP Mains	Weighted HP and Non HP Plant (Allocator 217)
	(a)	(b)	(c)	(d)	(e)
Functionalization Step					
HP vs. Non-HP Mains	13.23%	86.77%			
Allocation Step					
Residential	0.5662	0.6445	0.0749	0.5592	0.6341
Rate GS-1	0.1100	0.1192	0.0145	0.1034	0.1180
Rate GS-2	0.1060	0.1143	0.0140	0.0992	0.1132
Rate GS-3	0.0256	0.0250	0.0034	0.0217	0.0251
Rate ST	0.0505	0.0500	0.0067	0.0433	0.0500
Rate LT	0.0451	0.0343	0.0060	0.0297	0.0357
Rate XLT	0.0705	0.0128	0.0093	0.0111	0.0204
Rate XXLT	0.0260	0.0000	0.0034	0.0000	0.0034
			0.1323	0.8677	1.0000

The Figure shows other distribution plant is first functionalized into HP mains of 13.23 percent and non-HP mains of 87.66 percent based on HP and non-HP mains investment.

The Figure also shows other distribution plant is then allocated to each rate class based on a new allocator 217 that is the weighted average of two existing allocators: (1) HP mains allocator 105, which is applied to the portion of other distribution plant functionalized as HP mains, and (2) non-HP mains allocator 106, which is applied to the portion of other distribution plant functionalized to non-HP mains. Allocators 105 and 106 are weighted by the portion, respectively, of HP and non-HP mains investment. The approach to first functionalize and then allocate costs is well established and widely utilized in the utility industry.⁸

Allocator 217 represents a reasonable approach to first functionalize and then allocate other distribution plant for purposes of this proceeding.

⁸ NARUC Gas Distribution Rate Design Manual, pp. 20-28.

1 Allocator 217 should be applied to Land & Land Rights (FERC 374), Structures
2 and Improvements (FERC 375), Compressor Station Equipment (FERC 377), and
3 Measuring and Regulating Station Equipment (FERC 378).

4 Allocator 108 should continue to be applied to Meters and Services (FERC 382),
5 consistent with the Version 2.

6 **Q. WHAT IS THE IMPACT OF LBWL/MSU’S RECOMMENDATION?**

7 A. LBWL/MSU’s recommendation to first functionalize and then allocate other distribution
8 plant reduces Rate XXLT’s proposed revenues from \$10.1 million to \$9.0 million, which
9 represents a rate decrease of 11.00 percent, as shown on Exhibit LBWL/MSU-4 (TSL-4).

10 **Q. HAS LBWL/MSU UPDATED CONSUMERS ENERGY’S COST ALLOCATORS,**
11 **COSS STUDY, AND RATE DESIGN WITH THE PROPOSED**
12 **RECOMMENDATIONS?**

13 A. Yes. LBWL/MSU updated Consumers Energy’s cost allocators, COSS study, and rate
14 design workpapers to reflect LBWL/MSU’s recommendation. The revised allocators,
15 COSS study, and rate design are presented in Exhibits LBWL/MSU-2 (TSL-2),
16 LBWL/MSU-3 (TSL-3), and LBWL/MSU-4 (TSL-4).

17 **IV. TRANSPORTATION SERVICE AND CURRENT RATES**

18 **Q. PLEASE DESCRIBE CONSUMER ENERGY’S TRANSPORTATION SERVICE**
19 **TO LBWL AND MSU UNDER THE CURRENT TARIFF.**

20 A. Consumers Energy provides transportation service to LBWL and MSU via its transmission
21 and HP distribution mains. Consumers Energy receives gas from LBWL and MSU’s third-
22 party suppliers that is then delivered to LBWL and MSU’s facilities via Consumers

1 Energy's transmission and HP distribution mains. LBWL and MSU are neither served
2 from nor otherwise utilize Consumers Energy's non-HP distribution mains.

3 Transportation service is provided under Consumers Energy's Transportation
4 Service Tariff. The Tariff consists of four service categories: Small Transportation ("Rate
5 ST"), Large Transportation ("Rate LT"), Extremely Large Transportation ("Rate XLT"),
6 and Rate XXL.

7 LBWL and MSU take service under Rate XXL since their annual usage exceeds
8 4,000,000 Mcf.

9 **Q. PLEASE DESCRIBE THE CURRENT RATE XXL CHARGES.**

10 A. Presently, Rate XXL charges consist of a Customer Charge, a Remote Metering Charge,
11 and a Distribution Charge.⁹ The Customer and Remote Metering charges are assessed
12 monthly per meter. The Distribution charges are assessed on a per Mcf usage.

13 Consumers Energy provides a load balancing service for transportation customers
14 that reconciles differences between gas receipts (supplies delivered to Consumers Energy's
15 system) and gas deliveries (customer usage recorded at the meter), adjusted for system
16 losses. The load balancing service provides a Transportation Charge Adjustment credit or
17 charge on a per Mcf basis depending on the Authorized Tolerance Level ("ATL") selected
18 by the customer. The Transportation Charge Adjustment is based on the cost of Consumers
19 Energy's storage facilities.

⁹ Exhibit A-16 (SAS-4), Schedule F-3, page 10 of 11.

1 Presently, Rate XXLT service is offered at 4.0% ATL. A Transportation Charge
2 Adjustment credit is available to Rate XXLT at 2.0% ATL.¹⁰

3 **Q. WHAT ARE CONSUMER ENERGY'S PROPOSED CHANGES IN RATE XXLT**
4 **CHARGES?**

5 A. Consumers Energy proposes the following changes to Rate XXLT charges: (1) decrease in
6 the monthly customer charge from \$43,618.55 per meter to \$41,396.85 per meter; (2) no
7 change in the remote metering charge of \$70.00; and (3) increase in the distribution rate
8 from \$0.5177 per Mcf to \$0.5278 per Mcf.¹¹

9 **V. CLASS COST OF SERVICE STUDY**

10 **Q. WHAT IS CONSUMERS ENERGY'S PROPOSAL RELATED TO THE COSS**
11 **STUDY?**

12 A. Consumers Energy filed two COSS studies. The first COSS study (Version 1) employs
13 methodologies previously adopted by the Commission in Case No. U-20650. The second
14 COSS study (Version 2) reflects the following improvements to Version 1: (a) removes
15 Asset Retirement Costs (ARC) from calculation of other distribution plant because the
16 costs are not included in the distribution plant revenue requirement; (b) separately allocates
17 other distribution plant by FERC accounts 374 (Land & Land Rights), 375 (Structures and
18 Improvements), 377 (Compressor Station Equipment), 378 (Measuring and Regulating
19 Station Equipment), and 382 (Meter Installation) to reflect the FERC accounts serve

¹⁰ *Id.*

¹¹ *Id.*

1 different functions; and (c) separately allocates Customer Care Center (CCC) and Business
2 Customer Care (BCC) costs to better reflect resource utilization and cost causation.¹²

3 **Q. WHICH VERSION WAS USED TO ESTABLISH CONSUMERS ENERGY'S**
4 **PROPOSED RATE DESIGN?**

5 A. Version 2 was used to establish the proposed rate design. Consumers Energy states, "The
6 Company...recommends adoption of COSS Version 2 for setting rates in this case."¹³

7 **Q. WHAT IS THE PURPOSE OF A COSS STUDY?**

8 A. A COSS study is used to allocate a utility's overall cost of service to each rate class in a
9 manner that reflects its underlying cost of service. A COSS study identifies the relationship
10 between the service requirements for each rate class and their respective cost drivers. The
11 approach is well established and widely accepted in the utility industry.¹⁴

12 **Q. WHAT WAS CONSUMERS ENERGY'S APPROACH IN DEVELOPING THE**
13 **COSS STUDY?**

14 A. Consumers Energy's developed the COSS study utilizing a three-step process. First, costs
15 were functionalized or assigned into functional categories, largely related to storage,
16 transmission, and distribution. Next, functionalized costs were classified according to their
17 cost drivers. There are three primary cost drivers: (1) demand, representing costs that vary
18 with peak demand; (2) customer, representing costs that vary with changes in the number

¹² Direct Testimony of Samuel M. Geller, pp. 5-11.

¹³ *Id.* at 3.

¹⁴ See "Principles of Public Utility Rates" by James C. Bonbright, 2nd Edition.

1 of customers; and (3) energy, representing costs that vary with changes in usage. Finally,
 2 classified costs were allocated to each rate class using a variety of factors that correlate to
 3 the identified cost drivers.¹⁵

4 **Q. DOES LBWL-MSU SUPPORT THE IMPROVEMENTS TO VERSION 2?**

5 A. Yes. LBWL-MSU supports the improvements to Version 2 because they more accurately
 6 reflect Consumers Energy's cost of service to each rate class than Version 1.

7 **Q. DOES LBWL/MSU HAVE RECOMMENDED CHANGES TO VERSION 2?**

8 A. Yes. LBWL/MSU recommends Version 2 be revised to first functionalize other
 9 distribution plant into HP and non-HP mains prior to allocation to each rate class.

10 **Q. WHAT CATEGORIES COMPRISE OTHER DISTRIBUTION PLANT?**

11 A. Other distribution plant consists of five categories, as shown in Figure 2 (below).

12 **Figure 2: Other Distribution Plant Categories¹⁶**

Other Distribution Plant		(\$000)	%
Fee Land & Easements (374)	\$	33,181	6.58%
Structures and Improvements (375)		69,188	13.71%
Compressor Station Equipment (377)		11,885	2.36%
M&R General (378)		355,404	70.44%
Meter Installations (382)		34,919	6.92%
Total	\$	504,577	100%

13

¹⁵ Direct Testimony of Samuel M. Geller, pp. 4-5.

¹⁶ See Exhibit A-16 (SMG-2), Schedule F-1.1, p. 3.

1 The Figure shows FERC account 378 (Measurement & Regulating Station Equipment) is
2 the largest category of other distribution plant, representing more than 70.00 percent of
3 other distribution plant.

4 **Q. HOW DOES CONSUMERS ENERGY ALLOCATE OTHER DISTRIBUTION**
5 **PLANT?**

6 A. In Version 2 of the COSS study, Consumers Energy allocates FERC accounts 374 (Land
7 & Land Rights), 375 (Structures and Improvements), 377 (Compressor Station
8 Equipment), 378 (Measuring and Regulating Station Equipment) based on the transmission
9 mains demands (allocator 104), and 382 (Meter Installation) based on weighted customers
10 (allocator 108).

11 **Q. DOES LBWL/MSU HAVE CONCERNS WITH CONSUMERS ENERGY'S**
12 **ALLOCATION OF OTHER DISTRIBUTION PLANT?**

13 A. Yes. First, LBWL/MSU agrees with Consumers Energy's allocation of meter installation
14 plant based on weighted customers (allocator 108). The allocator appropriately reflects
15 how costs are incurred to serve each class.

16 However, LBWL/MSU opposes Consumers Energy's allocation of the other
17 categories of other distribution plant. Specifically, Consumers Energy's COSS study does
18 not first functionalize other distribution plant into HP and non-HP mains and then allocate
19 other distribution plant to each rate class.

20 Consequently, Rate XXLT is allocated a portion of non-HP mains. Rate XXLT
21 customers are not served from nor otherwise utilize non-HP mains and therefore should
22 not be allocated other distribution plant related to non-HP mains.

1 For example, Consumers Energy's detailed analysis of measuring and regulator
2 stations shows only 23 of the Company's 648 stations in FERC account 378 (Measuring
3 and Regulating Station Equipment) are used to serve the HP distribution system.
4 Measuring and regulation stations represent 60.10 percent of other distribution plant. The
5 23 stations serving HP mains represent only 9.90 percent of Consumers Energy's
6 measuring and regulator station plant investment. The remaining 625 stations representing
7 91.10 percent of other distribution plant investment are used to serve non-HP mains.
8 Rate XXLT customers do not take service from nor otherwise utilize non-HP mains and
9 thus should not be allocated other distribution plant related to non-HP mains.

10 **Q. HAS CONSUMERS ENERGY PREPARED A SCHEDULE THAT FIRST**
11 **FUNCTIONALIZES AND THEN ALLOCATES OTHER DISTRIBUTION**
12 **PLANT?**

13 A. Yes. While not included in Version 2 of its COSS study, Consumers Energy prepared a
14 schedule that first functionalizes other distribution plant into HP and non-HP mains and
15 then allocates other distribution plant to each rate class.¹⁷ The schedule represents a
16 reasonable approach to functionalization and allocation of other distribution plant.

17 The schedule shows other distribution plant is first functionalized into HP mains of
18 13.23 percent and non-HP mains of 87.66 percent based on plant records.

19 The schedule also shows other distribution plant is allocated to each rate class based
20 on a new allocator 217 that is the weighted average of two existing allocators: (1) HP mains
21 allocator 105, which is applied to the portion of other distribution plant functionalized as

¹⁷ See Consumers Energy workpaper [WP-SMG-1-26.xlsx](#), tab WP24 HP_Non-HP Mains.

1 HP mains, and (2) non-HP mains allocator 106, which is applied to the portion of other
2 distribution plant functionalized to non-HP mains. The approach to first functionalize and
3 then allocate costs is well established and widely accepted in the utility industry.¹⁸

4 LBWL/MSU believes allocator 217 represents a reasonable approach to first
5 functionalize and then allocate other distribution plant for purposes of this proceeding.

6 **Q. WHAT IS THE IMPACT OF LBWL/MSU’S RECOMMENDATIONS?**

7 A. The impact of LBWL/MSU’s recommendations reduces Rate XXLT’s proposed revenues
8 from \$10.1 million to \$9.0 million, which represents a rate decrease of 11.00 percent, as
9 shown on Exhibit LBWL/MSU-4 (TSL-4).

10 **VI. RECOMMENDATIONS**

11 **Q. WHAT ARE YOUR RECOMMENDATIONS TO THE COMMISSION?**

12 A. LBWL/MSU recommends the Commission approved Version 2 of Consumers Energy’s
13 COSS study, modified to reflect Consumers Energy’s schedule that first functionalizes
14 other distribution plant into HP and non-HP mains and then allocates other distribution
15 plant to each rate class, as shown in Figure 1 (above).

16 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

17 A. Yes. It does.

¹⁸ NARUC Gas Distribution Rate Design Manual, pp. 20-28.

Exhibit LBWL-MSU-1 (TSL-1)

Summary of Qualifications

Tim Lyons is a partner with ScottMadden with more than 30 years of experience in the energy industry. Tim has held senior positions at several gas utilities and energy consulting firms. His experience includes rates and regulatory support, sales and marketing, customer service and strategy development. Prior to joining ScottMadden, Tim served as Vice President of Sales and Marketing for Vermont Gas. He has also served as Vice President of Marketing and Regulatory Affairs for Providence Gas Company, Director of Rates at Boston Gas Company, and Project Director at Quantec, LLC, an energy consulting firm.

Tim has sponsored testimony before more than 30 U.S. and Canadian regulatory agencies. Tim holds a bachelor's degree from St. Anselm College, a master's degree in economics from The Pennsylvania State University, and a master's degree in business administration from Babson College.

Areas of Specialization

- Regulation and Rates
- Retail Energy
- Utilities
- Natural Gas

Capabilities

- Regulatory Strategy and Rate Case Support
- Strategic and Business Planning
- Capital Project Planning
- Process Improvements

Articles and Speeches

- "Country Strong: Vermont Gas shares its comprehensive effort to expand natural gas service into rural communities." **American Gas Association**, June 2011 (with Don Gilbert).
- "Talking Safety With Vermont Gas." **American Gas Association**, February 2009 (with Dave Attig).
- "Consumers Say 'Act Now' To Stabilize Prices." **Power & Gas Marketing**, September/ October 2001 (with Jim DeMetro and Gerry Yurkevicz).
- "Rate Reclassification: Who Buys What and When." **Public Utilities Fortnightly**, October 15, 1991 (with John Martin).

Sponsor	Date	Docket No.	Subject
Regulatory Commission of Alaska			
Cook Inlet Natural Gas Storage Alaska, LLC	7/21	Docket No. U-21-058	Sponsored testimony supporting the lead-lag study/cash working capital requirement for a general rate case proceeding.
ENSTAR Natural Gas Company	06/16	Docket No. U-16-066	Adopted and sponsored testimony supporting a lead-lag study for a general rate case proceeding.
Arizona Corporation Commission			
Southwest Gas Corporation	02/24	Docket No. G-01551A-23-0341	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Southwest Gas Corporation	12/21	Docket No. G-01551A-21-0368	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Arkansas Public Service Commission			
Summit Utilities, Inc.	01/24	Docket No. 23-079-U	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (The Empire District Electric Company)	2/23	Docket No. 22-085-U	Sponsored testimony supporting the class cost of service, rate design, bill impact studies, and revenue decoupling for a general rate case proceeding.
Liberty Utilities (Pine Bluff Water)	10/18	Docket No. 18-027-U	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
California Public Utilities Commission			
Liberty Utilities (CalPeco Electric)	9/24	Application No. 24-09-010	Sponsored testimony supporting the marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (Apple Valley Water)	01/24	Application No. 24-01-0003	Sponsored testimony supporting rate design studies for a general rate case proceeding.
Liberty Utilities (Park Water)	01/24	Application No. 24-01-0002	Sponsored testimony supporting rate design studies for a general rate case proceeding.
Bear Valley Electric Service, Inc.	10/22	Application No. 22-08-010	Sponsored testimony supporting marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (CalPeco Electric)	5/21	Application No. 21-05-017	Sponsored testimony supporting the lead-lag study/cash working capital, marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Southwest Gas Corporation (Southern California, Northern California, and South Lake Tahoe jurisdictions)	8/19	Application No. 19-08-015	Sponsored testimony on behalf of three separate rate jurisdictions supporting revenue requirements, lead-lag/ cash working capital, and class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Colorado Public Utilities Commission			
Colorado Natural Gas (Summit Utilities)	01/24	Proceeding No. 23A-0570G	Sponsored the Fully Distributed Cost (FDC) study in support of a Cost Assignment and Allocation Manual (CAAM) application.
Connecticut Public Utilities Regulatory Authority			
Yankee Gas Company	07/14	Docket No. 13-06-02	Sponsored report and testimony supporting the review and evaluation of gas expansion policies, procedures, and analysis.
Delaware Public Service Commission			
Artesian Water Company	04/25	Docket No. 25-0346	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
Tidewater Utilities, Inc	08/24	Docket No. 24-0991	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
Artesian Water Company	04/23	Docket No. 23-0601	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
Illinois Commerce Commission			

Sponsor	Date	Docket No.	Subject
Ameren Illinois Company d/b/a Ameren Illinois	6/24	Docket 22-0487/ 23-0082/ 24-0238 (cons.)	Sponsored rebuttal testimony supporting a marginal cost study for a Multi-Year Integrated Grid Plan (Grid Plan) proceeding.
Liberty Utilities (Midstates Natural Gas)	12/23	Docket No. 23-0380	Sponsored testimony supporting cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Ameren Illinois Company d/b/a Ameren Illinois	1/23	Docket No. 22-0487	Sponsored testimony supporting a Multi-Year Integrated Grid Plan (Grid Plan). Prepared research and analysis evaluating the reasonableness of the Grid Plan through comparison to how other electric utilities have responded to the changing energy landscape.
Liberty Utilities (Midstates Natural Gas)	07/16	Docket No. 16-0401	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new commercial classes and a decoupling mechanism.
Iowa Utilities Board			
Liberty Utilities (Midstates Natural Gas)	07/16	Docket No. RPU-2016-0003	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new commercial classes.
Kansas Corporation Commission			
The Empire District Electric Company	12/18	Docket No. 19-EPDE-223-RTS	Sponsored testimony supporting cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Kentucky Public Service Commission			
Bluegrass Water Utility (Central States Water Company)	02/23	Case No. 2022-00432	Sponsored testimony supporting the rate design and bill impact studies for a general rate case proceeding.
Maine Public Utilities Commission			
Maine Water Company	12/24	Docket No. 2024-00378	Sponsored testimony supporting a two-phased approach to consolidate or unify rate schedules for 10 water utility divisions.
Maine Water Company	10/24	Docket No. 2024-00291	Sponsored testimony supporting the class cost of service, rate design, and bill impact studies for a general rate case proceeding for the Camden and Rockland Division.
Calpine Corporation and Casco Bay Energy Company	10/24	Docket No. 2024-00137	Sponsored testimony regarding ratemaking treatment of Net Energy Billing stranded cost rate design.
Northern Utilities, Inc. d/b/a Unitil	05/23	Docket No. 2023-00051	Sponsored testimony supporting a marginal cost study, class cost of service study, rate design and customer bill impact for a general rate case proceeding.
Maine Water Company	03/21	Docket No. 2021-00053	Sponsored testimony supporting a proposed rate smoothing mechanism.
Northern Utilities, Inc. d/b/a Unitil	06/19	Docket No. 2019-00092	Sponsored testimony supporting a proposed capital investment cost recovery mechanism.
Northern Utilities, Inc. d/b/a Unitil	06/15	Docket No. 2015-00146	Sponsored testimony supporting the proposed gas expansion program, including a zone area surcharge.
Maryland Public Service Commission			
The Potomac Edison Company (FirstEnergy)	03/23	Case No. 9695	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Sandpiper Energy, a Chesapeake Utilities company	12/15	Case No. 9410	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new residential and commercial classes.

Sponsor	Date	Docket No.	Subject
Massachusetts Department of Public Utilities			
Berkshire Gas Company, Eversource Energy, Liberty Utilities, National Grid, and Unitil	03/22	Docket No. DPU 20-80	Sponsored report that summarizes research, findings, and recommendations for regulatory mechanisms, methodologies, and policies that support Massachusetts's achievement of its net zero climate goal by 2050. The regulatory designs were informed by the results of quantitative and qualitative analysis of decarbonization pathways to achieve the Commonwealth's climate goals.
Liberty Utilities (New England Gas Company)	08/20	Docket No. DPU 20-92	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2020/2021 through 2024/2025.
Eversource Energy, National Grid, and Unitil	02/20	Docket No. DPU 19-55	Sponsored report that summarizes research and evaluation of funding approaches for infrastructure modifications that interconnect Distributed Generation (DG) projects.
Liberty Utilities (New England Gas Company)	07/18	Docket No. DPU 18-68	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2018/2019 through 2022/2023.
Liberty Utilities (New England Gas Company)	07/16	Docket No. DPU 16-109	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2016/2017 through 2020/2021.
Boston Gas	10/93	Docket No. DPU 92-230	Sponsored testimony describing the Company's position regarding rate treatment of vehicular natural gas investments and expenses.
Boston Gas	03/90	Docket No. DPU 90-55	Sponsored testimony supporting the weather and other cost of service adjustments, rate design and customer bill impact studies for a general rate case proceeding.
Boston Gas	03/88	Docket No. DPU 88-67-II	Sponsored testimony supporting the rate reclassification of commercial and industrial customers for a rate design proceeding.
Michigan Public Service Commission			
Lansing Board of Water & Light and Michigan State University	04/24	Docket No. U-21490	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/23	Docket No. U-21308	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/20	Docket No. U-20650	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/19	Docket No. U-20322	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Midland Cogeneration Ventures, LLC	09/18	Docket No. U-18010	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Minnesota Public Utilities Commission			
Northern States Power Company (XcelEnergy)	10/21	Docket No. E002/GR-21-630	Sponsored testimony supporting a Return on Equity (ROE) adjustment mechanism that would allow the Company to symmetrically adjust its ROE to reflect significant changes in financial market conditions.
Missouri Public Service Commission			
The Empire District Electric Company	11/24	Docket No. ER-2024-0261	Sponsored testimony supporting the class cost of service, rate design, bill impact, and lead-lag studies for a general rate case proceeding.

Sponsor	Date	Docket No.	Subject
Spire Missouri, Inc.	11/24	Docket No. GR-2024-0107	Sponsored testimony supporting the class cost of service, rate design, bill impact, and lead-lag studies for a general rate case proceeding.
Liberty Utilities (Missouri Water)	03/24	Docket No. WR-2024-0104	Sponsored testimony supporting lead-lag study for a general rate case proceeding.
Liberty Utilities (Midstates Natural Gas)	02/24	Docket No. GR-2024-0106	Sponsored testimony supporting the class cost of service, rate design, bill impact, and lead-lag studies for a general rate case proceeding.
Confluence Rivers Utility Operating Company	12/22	Case No. WR-2023-0006/ SR-2023-0007	Sponsored testimony supporting the rate design and bill impact studies for a general rate case proceeding.
The Empire District Gas Company	08/21	Docket No. GR-2021-0320	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
The Empire District Electric Company	05/21	Docket No. ER-2021-0312	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Spire Missouri, Inc.	12/20	Docket No. GR-2021-0108	Sponsored testimony supporting class cost of service, rate design, and lead-lag study proposals for a general rate case proceeding. The testimony also included support for a proposed revenue adjustment mechanism.
The Empire District Electric Company	08/19	Docket No. ER-2019-0374	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding. The testimony also included proposals for a weather normalization mechanism.
Liberty Utilities (Midstates Natural Gas)	09/17	Docket No. GR-2018-0013	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding. The testimony also included proposals for a revenue decoupling/ weather normalization mechanism as well as tracker accounts for certain O&M expenses and capital costs.
Missouri Gas Energy	04/17	Docket No. GR-2017-0216	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The testimony included support for a decoupling mechanism.
Laclede Gas Company	04/17	Docket No. GR-2017-0215	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The testimony included support for a decoupling mechanism.
Nevada Public Utilities Commission			
Southwest Gas Corporation	09/23	Docket No. 23-09012	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Southwest Gas Corporation	09/21	Docket No. 21-09001	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Southwest Gas Corporation	02/20	Docket No. 20-02023	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
New Hampshire Public Utilities Commission			
Unitil (Northern Utilities, Inc.)	8/21	Docket No. DG 21-104	Sponsored testimony supporting a revenue decoupling mechanism.
Unitil Energy Systems, Inc.	4/21	Docket No. DE 21-030	Sponsored testimony supporting a revenue decoupling mechanism.

Sponsor	Date	Docket No.	Subject
Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	11/17	Docket No. DG 17-198	Sponsored testimony supporting a levelized cost analysis for approval of firm supply and transportation agreements.
Liberty Utilities d/b/a Granite State Electric Company	04/16	Docket No. DE 16-383	Adopted testimony and sponsored Lead/Lag study for a general rate case proceeding.
New Jersey Board of Public Utilities			
Elizabethtown Gas Company	02/24	Docket No. GR24020158	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Jersey Central Power and Light Company (FirstEnergy)	03/23	Docket No. ER23030144	Sponsored testimony supporting the class cost of service and Lead/Lag studies for a general rate case proceeding.
South Jersey Gas Company	04/22	Docket No. GR22040253	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Elizabethtown Gas Company	12/21	Docket No. GR21121254	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
South Jersey Gas Company	03/20	Docket No. GR20030243	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Elizabethtown Gas Company	04/19	Docket No. GR19040486	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Pivotal Utility Holdings, Inc. d/b/a Elizabethtown Gas Company	08/16	Docket No. GR16090826	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
New Mexico Public Regulation Commission			
New Mexico Gas Company, Inc.	12/24	Advice Notice No. 105	Sponsored testimony supporting changes in Rule No. 16 – Line Extension Policy.
New Mexico Gas Company, Inc.	7/24	Case No. 18-00038-UT	Sponsored testimony supporting the Weather Normalization Adjustment Mechanism.
New Mexico Gas Company, Inc.	9/23	Case No. 23-00255-UT	Sponsored testimony supporting the class cost of service, rate design, bill impact and weather normalization adjustment mechanisms for a general rate case proceeding.
New York Public Service Commission			
New York Power Authority	09/04	Case No. 04-E-0572	Sponsored testimony evaluating Con Edison's class cost of service study.
Corporation Commission of Oklahoma			
The Empire District Electric Company	02/21	Cause No. PUD 202100163	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The proposed rate design included a three-year phase-in of the proposed rate increase.
The Empire District Electric Company	03/19	Cause No. PUD 201800133	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
The Empire District Electric Company	04/17	Cause No. PUD 201600468	Adopted direct testimony and sponsored rebuttal testimony supporting the revenue requirements for a general rate case proceeding. The testimony included proposals for alternative ratemaking mechanisms.
Ohio Public Utilities Commission			

Sponsor	Date	Docket No.	Subject
Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company	06/24	Case Nos. 24-0468-EL-AIR, 24-0469-EL-ATA, 24-0470-EL-AAM, 24-0471-EL-UNC	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Pennsylvania Public Utility Commission			
FirstEnergy Pennsylvania Electric Company	04/24	Docket No. R-2024-3047068	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Rhode Island Public Utilities Commission			
Providence Gas Company	09/00 01/97 08/96	Docket No. 1673	Sponsored testimony supporting the changes in cost of gas adjustment factor related to projected under-recovery of gas costs; Filed testimony and witness for pilot hedging program to mitigate price risks to customers; Filed testimony and witness for changes in cost of gas adjustment factor related to extension of rate plan.
Providence Gas Company	08/00	Docket No. 2581	Sponsored testimony supporting the extension of a rate plan that began in 1997 and included certain modifications, including a weather normalization clause.
Providence Gas Company	03/00	Docket No. 3100	Sponsored testimony supporting the de-tariff and deregulation of appliance repair service, enabling the Company to have needed pricing flexibility.
Providence Gas Company	08/97	Docket No. 2581	Sponsored testimony supporting a rate plan that fixed all billing rates for three-year period; included funding for critical infrastructure investments in accelerated replacement of mains and services, digitized records system, and economic development projects.
Providence Gas Company	04/97	Docket No. 2552	Sponsored testimony supporting the rate design, customer bill impact studies and retail access tariffs for commercial and industrial customers, including redesign of cost of gas adjustment clause, for a rate design proceeding.
Providence Gas Company	11/95	Docket No. 2374	Sponsored testimony supporting the rate design, customer bill impact studies and retail access tariffs for largest commercial and industrial customers for a rate design proceeding.
Providence Gas Company	07/94	Docket No. 2025	Sponsored testimony supporting the Integrated Resource Plan filing, including a performance-based incentive mechanism.
Providence Gas Company	07/93	Docket No. 2076/2082	Sponsored testimony supporting the rate reclassification of customers into new rate classes, rate design (including introduction of demand charges), and customer bill impact studies for a rate design proceeding.
Railroad Commission of Texas			
Texas Gas Service Company – Central-Gulf Service Area	06/24	Case No. 00017471	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Texas Gas Division	10/23	Case No. 00015513	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Rio Grande Valley Service Area	06/23	Case No. 00014399	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – West Texas, North Texas, and Borger/Skellytown Service Areas	06/22	Case No. 00009896	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Central Texas	12/19	GUD No. 10928	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.

Sponsor	Date	Docket No.	Subject
and Gulf Coast Service Areas			
CenterPoint Energy – Beaumont/ East Texas Division	11/19	GUD No. 10920	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Borger/ Skellytown Service Area	08/18	GUD No. 10766	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – North Texas Service Area	06/18	GUD No. 10739	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – South Texas Division	11/17	GUD No. 10669	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Rio Grande Valley Service Area	06/17	GUD No. 10656	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Atmos Pipeline – Texas	01/17	GUD No. 10580	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Texas Gulf Division	11/16	GUD No. 10567	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Public Utility Commission of Texas			
CenterPoint Energy Houston Electric, LLC	03/24	Docket No. 56211	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy Houston Electric, LLC	04/19	Docket No. 49421	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Vermont Public Utilities Commission			
Vermont Gas Systems	12/12	Docket No. 7970	Sponsored testimony describing the market served by \$90 million natural gas expansion project to Addison County, VT. Also described the terms and economic benefits of a special contract with International Paper.
Vermont Gas Systems	02/11	Docket No. 7712	Sponsored testimony supporting the market evaluation and analysis for a system expansion and reliability regulatory fund.
Virginia State Corporation Commission			
Rappahannock Electric Cooperative	3/25	Case No. PUR-2025-00048	Sponsored testimony supporting a new Large Power-Dedicated Facilities (LP-DF) rate schedule
Rappahannock Electric Cooperative	8/24	Case No. PUR-2024-00132	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
Shenandoah Valley Electric Cooperative	01/24	Case No. PUR-2023-00207	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
American Electric Power - Appalachian Power Company	3/23	Case No. PUR-2023-00002	Sponsored testimony supporting the Lead/Lag study for the 2023 triennial review of base rates, terms, and conditions.
Rappahannock Electric Cooperative	10/22	Case No. PUR-2022-00160	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
American Electric Power - Appalachian Power Company	3/20	Case No. PUR-2020-00015	Sponsored testimony supporting the Lead/Lag study for the 2020 triennial review of base rates, terms, and conditions.
West Virginia Public Service Commission			

Sponsor	Date	Docket No.	Subject
American Electric Power - Appalachian Power Company and Wheeling Power Company	11/24	Case No. 24-0854-E-42T	Sponsored testimony supporting the lead-lag study for a general rate case proceeding.
Monongahela Power Company and The Potomac Edison Company (FirstEnergy)	06/23	Case No. 23-0460-E-42T	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Nova Scotia Utility and Review Board			
Nova Scotia Power	01/22	Matter No. M10431	Sponsored evidence supporting the cash working capital requirement and lead/Lag study for a general rate case proceeding.
Ontario Energy Board			
Toronto Hydro-Electric System Limited	11/23	Docket No. EB-2023-0195	Sponsored evidence supporting Toronto Hydro's Custom Rate Framework. Prepared research and analysis evaluating the appropriateness of the Rate Framework in the context of how other electric utility ratemaking practices have responded to developments in the energy industry.
Ontario Energy Association	01/21	Docket No. EB-2020-0133	Sponsored evidence regarding policies and ratemaking treatment related to COVID-19 costs in U.S. and Canadian regulatory jurisdictions. The evidence was used to support Ontario Energy Association's response to Staff's proposals.
Commission of Canada Energy Regulator			
Trans-Northern Pipelines, Inc.	06/23	Docket No. RH-001-2023	Sponsored evidence related to application for approval of incentive tolls.

Exhibit LBWL-MSU-2 (TSL-2)

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company

Functionalization and Allocation of Other Distribution Plant

November 2025-October 2026 Test Year Gas Cost-of-Service Study

Case No. U-21806

WP-SMG-24

Other Distribution Plant	Dist. HP Average & Peak Allocator 105	Dist. Non-HP Average & Peak Allocator 106	Weighted Dist. HP Mains	Weighted Dist. Non-HP Mains	Weighted HP and Non HP Plant (Allocator 217)
	(a)	(b)	(c)	(d)	(e)
Functionalization Step					
HP vs. Non-HP Mains	13.23%	86.77%			
Allocation Step					
Residential	0.5662	0.6445	0.0749	0.5592	0.6341
Rate GS-1	0.1100	0.1192	0.0145	0.1034	0.1180
Rate GS-2	0.1060	0.1143	0.0140	0.0992	0.1132
Rate GS-3	0.0256	0.0250	0.0034	0.0217	0.0251
Rate ST	0.0505	0.0500	0.0067	0.0433	0.0500
Rate LT	0.0451	0.0343	0.0060	0.0297	0.0357
Rate XLT	0.0705	0.0128	0.0093	0.0111	0.0204
Rate XXLT	0.0260	0.0000	0.0034	0.0000	0.0034
			0.1323	0.8677	1.0000

Exhibit LBWL-MSU-3 (TSL-3)

MICHIGAN PUBLIC SERVICE COMMISSION
 Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 1 of 16
 Witness: SMGeller
 Date: December 2024

Line No.	(a) Summary Description	(b) Classification	(c) Allocation	(d) Total	(e) Residential	(f) Rate GS-1	(g) Rate GS-2	(h) Rate GS-3	(i) Rate ST	(j) Rate LT	(k) Rate XLT	(l) Rate XXLT
1	Service Revenue			2,284,471	1,631,131	271,029	224,497	55,417	34,864	27,199	30,204	10,129
2	Other Revenue			28,666	19,153	3,367	3,061	774	685	570	793	264
3	Total Revenue			2,313,137	1,650,284	274,396	227,558	56,191	35,548	27,769	30,997	10,394
4	Expenses:											
5	Cost of Gas Sold (COGS)			737,588	520,137	98,061	92,931	26,459	-	-	-	-
6	O & M Expense			297,904	231,631	29,693	17,363	3,778	5,980	4,231	4,100	1,128
10	Depreciation & Amortization Expense			384,404	280,156	40,487	29,493	6,741	10,244	7,528	7,605	2,149
14	Lost and Unaccounted for (LAUF) Gas			12,709	8,962	1,690	1,601	456	-	-	-	-
18	Taxes			330,836	235,966	36,769	28,424	6,337	8,062	6,229	6,834	2,216
22	Company Use			5,502	3,880	731	693	197	-	-	-	-
26	Total Expenses			1,768,943	1,280,732	207,431	170,505	43,968	24,285	17,989	18,540	5,493
27	Net Operating Income			544,194	369,552	66,965	57,053	12,223	11,263	9,780	12,457	4,901
28	Test Year AFUDC	CWIP	207	1,298	870	149	132	32	36	29	38	11
32	Adjusted Net Operating Income			545,491	370,422	67,114	57,185	12,255	11,299	9,809	12,495	4,912
33	Total Rate Base			11,750,739	8,425,285	1,258,719	958,627	223,012	315,378	236,906	257,703	75,110
37	Return on Rate Base @ 6.22%			730,837.85	524,011	78,286	59,622	13,870	19,615	14,734	16,028	4,671
41	Income Deficiency/(Sufficiency)			185,346	153,589	11,172	2,437	1,616	8,315	4,925	3,533	(240)
42	Revenue Deficiency/(Sufficiency)			248,008	205,514	14,949	3,260	2,162	11,127	6,590	4,728	(322)
43	Rev Requirement/Total Cost of Service			\$ 2,561,146	\$ 1,855,798	\$ 289,346	\$ 230,819	\$ 58,352	\$ 46,675	\$ 34,359	\$ 35,725	\$ 10,072
44	Less: Cost of Gas Sold (Test Yr)			737,588	520,137	98,061	92,931	26,459	-	-	-	-
45	Less: Miscellaneous Revenue (TY)			28,666	19,153	3,367	3,061	774	685	570	793	264
46	Proposed Rate Design Revenue			1,794,891	1,316,508	187,917	134,827	31,119	45,990	33,789	34,932	9,807
47	Customer			689,548	571,146	63,462	27,885	5,647	9,515	5,807	4,821	1,265
48	Demand			1,029,941	686,013	116,726	102,711	24,504	35,277	27,124	29,274	8,312
49	Energy			75,402	59,349	7,730	4,231	968	1,198	858	837	231

MICHIGAN PUBLIC SERVICE COMMISSION
Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 2 of 16
 Witness: SMGeller
 Date: December 2024

Line No.	(a) Summary Description	(b) Classification	(c) Allocation	(d) Total	(e) Residential	(f) Rate GS-1	(g) Rate GS-2	(h) Rate GS-3	(i) Rate ST	(j) Rate LT	(k) Rate XLT	(l) Rate XXLT
Proposed Rate Design Revenue Summary												
1	Transmission Related Cost			415,032	254,173	48,421	46,990	11,660	15,451	13,091	18,919	6,327
2	Customer			47,099 \$	28,685 \$	5,619 \$	5,488 \$	1,330 \$	1,679 \$	1,457 \$	2,109 \$	733
3	Demand			357,634 \$	219,069 \$	41,575 \$	40,314 \$	10,031 \$	13,439 \$	11,351 \$	16,400 \$	5,455
4	Energy			10,299 \$	6,419 \$	1,227 \$	1,188 \$	299 \$	332 \$	284 \$	410 \$	139
5	Storage Related Cost			256,882	164,859	31,383	30,617	7,782	6,631	5,462	7,891	2,257
6	Customer			27,060 \$	17,260 \$	3,358 \$	3,318 \$	826 \$	667 \$	563 \$	820 \$	248
7	Demand			223,042 \$	143,224 \$	27,191 \$	26,485 \$	6,748 \$	5,802 \$	4,764 \$	6,876 \$	1,952
8	Energy			6,780 \$	4,375 \$	834 \$	814 \$	208 \$	163 \$	135 \$	195 \$	56
9	Distribution Related Cost			1,122,977	897,476	108,113	57,220	11,678	23,909	15,236	8,123	1,223
10	Customer			615,390 \$	525,201 \$	54,485 \$	19,080 \$	3,491 \$	7,170 \$	3,787 \$	1,893 \$	284
11	Demand			449,265 \$	323,721 \$	47,960 \$	35,912 \$	7,725 \$	16,037 \$	11,009 \$	5,998 \$	904
12	Energy			58,323 \$	48,554 \$	5,668 \$	2,228 \$	461 \$	703 \$	440 \$	232 \$	36
13	Total			1,794,891	1,316,508	187,917	134,827	31,119	45,990	33,789	34,932	9,807
14	Customer			689,548	571,146	63,462	27,885	5,647	9,515	5,807	4,821	1,265
15	Demand			1,029,941	686,013	116,726	102,711	24,504	35,277	27,124	29,274	8,312
16	Energy			75,402	59,349	7,730	4,231	968	1,198	858	837	231
17	Mcf Thruput			307,735,810	157,949,963	29,948,787	30,199,569	8,182,841	18,679,317	18,970,211	27,277,483	16,527,639
18	Customer Count			1,846,892	1,709,595	119,353	15,633	539	1,282	359	128	3

MICHIGAN PUBLIC SERVICE COMMISSION
Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 3 of 16
 Witness: SMGeller
 Date: December 2024

Line No.	(a) Summary Description	(b) Classification	(c) Allocation	(d) Total	(e) Residential	(f) Rate GS-1	(g) Rate GS-2	(h) Rate GS-3	(i) Rate ST	(j) Rate LT	(k) Rate XLT	(l) Rate XXLT
1	Production Plant	DEMAND	102	122,449	86,350	16,279	15,428	4,393	-	-	-	-
5	Storage Plant	DEMAND	107	1,638,445	1,044,143	200,068	196,208	49,246	44,068	36,520	52,852	15,340
9	Transmission To/From Storage	DEMAND	107	1,789,747	1,140,564	218,543	214,326	53,794	48,137	39,892	57,733	16,757
13	Other Transmission	DEMAND	104	1,533,933	883,487	170,419	164,156	39,037	77,306	67,070	96,913	35,545
17	Total Transmission Plant			3,323,679	2,024,051	388,962	378,482	92,831	125,443	106,963	154,646	52,302
21	Distribution Plant - Other	DEMAND	217	-	-	-	-	-	-	-	-	-
25	Distribution Plant - Other - Fee Land & Easements (374)	DEMAND	217	33,181	21,040	3,914	3,757	832	1,660	1,185	678	114
29	Distribution Plant - Other - Structures and Improvements (375)	DEMAND	217	69,188	43,873	8,162	7,833	1,735	3,461	2,470	1,415	238
33	Distribution Plant - Other - Compressor Station Equipment (377)	DEMAND	217	11,885	7,537	1,402	1,346	298	595	424	243	41
37	Distribution Plant - Other - M & R General (378)	DEMAND	217	355,404	225,368	41,925	40,238	8,913	17,780	12,689	7,267	1,223
41	Distribution Plant - Other - Meter Installations (382)	CUST	108	34,919	30,794	3,001	717	115	211	63	18	1
45	Mains - High Pressure Capable	DEMAND	105	372,982	211,177	41,031	39,554	9,540	18,846	16,840	26,297	9,697
49	Mains - Non-High Pressure Capable	DEMAND	106	2,447,265	1,577,191	291,660	279,751	61,190	122,243	83,849	31,370	11
53	Services & Meters	CUST	108	5,354,052	4,721,624	460,150	109,871	17,598	32,319	9,672	2,718	99
57	Total Distribution Plant			8,678,876	6,838,604	851,245	483,067	100,222	197,115	127,192	70,006	11,425
61	Total Plant In Service excl Gen, Com, & Int			13,763,449	9,993,148	1,456,554	1,073,184	246,691	366,626	270,674	277,504	79,068
65	Gen, Com, & Int Plant and PHFFU	PLANT	206	820,939	596,054	86,878	64,011	14,714	21,868	16,145	16,552	4,716
69	Total Test Year Plant in Service			14,584,387	10,589,202	1,543,432	1,137,196	261,405	388,494	286,819	294,056	83,784

MICHIGAN PUBLIC SERVICE COMMISSION
Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 4 of 16
 Witness: SMGeller
 Date: December 2024

Line No.	(a) Summary Description	(b) Classification	(c) Allocation	(d) Total	(e) Residential	(f) Rate GS-1	(g) Rate GS-2	(h) Rate GS-3	(i) Rate ST	(j) Rate LT	(k) Rate XLT	(l) Rate XXLT
1	Production CWIP	PROD_PLANT	202	-	-	-	-	-	-	-	-	-
5	Storage CWIP	STOR_PLANT	107	161,299	102,792	19,696	19,316	4,848	4,338	3,595	5,203	1,510
9	Transmission CWIP	TRAN_PLANT	204	53,976	32,870	6,317	6,146	1,508	2,037	1,737	2,511	849
13	Distribution CWIP	DIST_PLANT	205	42,995	33,879	4,217	2,393	497	977	630	347	57
17	General, Common & Intangible and PHFFU CWIP	PLANT	206	64,606	46,908	6,837	5,038	1,158	1,721	1,271	1,303	371
21	Total CWIP			322,877	216,449	37,067	32,893	8,010	9,073	7,233	9,364	2,787
25	Production Accumulated Depreciation	PROD_PLANT	202	(8,245)	(5,814)	(1,096)	(1,039)	(296)	-	-	-	-
29	Storage Accumulated Depreciation	STOR_PLANT	107	(253,855)	(161,776)	(30,998)	(30,400)	(7,630)	(6,828)	(5,658)	(8,189)	(2,377)
33	Transmission Accumulated Depreciation	TRAN_PLANT	204	(615,340)	(374,729)	(72,012)	(70,072)	(17,187)	(23,224)	(19,803)	(28,631)	(9,683)
37	Distribution Accumulated Depreciation	DIST_PLANT	205	(3,209,490)	(2,528,949)	(314,794)	(178,640)	(37,062)	(72,894)	(47,036)	(25,889)	(4,225)
41	General, Common & Intangible and PHFFU Accumulated Depreciation	PLANT	206	(578,782)	(420,233)	(61,251)	(45,130)	(10,374)	(15,417)	(11,382)	(11,670)	(3,325)
45	Total Accumulated Depreciation			(4,665,713)	(3,491,501)	(480,151)	(325,280)	(72,549)	(118,363)	(83,880)	(74,378)	(19,610)
49	Cash & Cash Equivalents	ENERGY	209	696,014	535,369	69,340	43,112	9,455	14,965	10,606	10,322	2,845
53	Accounts Receivable	ENERGY	111	109,689	78,319	13,014	10,779	2,661	1,674	1,306	1,450	486
57	Materials and Supplies	O&M (EXC. A&G)	209	55,983	43,061	5,577	3,468	760	1,204	853	830	229

MICHIGAN PUBLIC SERVICE COMMISSION
Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 5 of 16
 Witness: SMGeller
 Date: December 2024

Line No.	(a) Summary Description	(b) Classification	(c) Allocation	(d) Total	(e) Residential	(f) Rate GS-1	(g) Rate GS-2	(h) Rate GS-3	(i) Rate ST	(j) Rate LT	(k) Rate XLT	(l) Rate XXLT
1	Gas Stored Underground- Recoverable Base Gas	STOR_PLANT	107	173,941	110,849	21,240	20,830	5,228	4,678	3,877	5,611	1,629
5	Gas Stored Underground- Working Gas	STOR_PLANT	102	208,094	146,745	27,666	26,218	7,465	-	-	-	-
9	Real & Personal Property Taxes	PLANT	206	176,164	127,906	18,643	13,736	3,157	4,693	3,464	3,552	1,012
13	Other Assets	PLANT	206	-	-	-	-	-	-	-	-	-
17	Deferred Debits	PLANT	206	466,865	338,974	49,407	36,403	8,368	12,436	9,181	9,413	2,682
21	Total Assets			1,886,750	1,381,224	204,887	154,547	37,095	39,649	29,288	31,179	8,883
25	Accounts Payable	ENERGY	102	234,904	165,651	31,230	29,596	8,427	-	-	-	-
29	Dividends Declared	PLANT	215	14,780	10,083	1,808	1,529	327	306	264	333	130
33	Customer Deposits	ENERGY	111	11,793	8,913	1,329	962	234	156	105	74	19
37	Accrued Interest	PLANT	206	42,561	30,902	4,504	3,319	763	1,134	837	858	245
41	Accrued Taxes - Federal	PLANT	215	771	526	94	80	17	16	14	17	7
45	Accrued Taxes - State	PLANT	215	(98)	(67)	(12)	(10)	(2)	(2)	(2)	(2)	(1)
49	Accrued Taxes - R&PP Tax & Other	PLANT	206	11,726	8,514	1,241	914	210	312	231	236	67
53	Other Liabilities	PLANT	206	30,215	21,938	3,198	2,356	542	805	594	609	174

MICHIGAN PUBLIC SERVICE COMMISSION
Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 6 of 16
 Witness: SMGeller
 Date: December 2024

Line No.	(a) Summary Description	(b) Classification	(c) Allocation	(d) Total	(e) Residential	(f) Rate GS-1	(g) Rate GS-2	(h) Rate GS-3	(i) Rate ST	(j) Rate LT	(k) Rate XLT	(l) Rate XXLT
1	Deferred Credits	PLANT	206	31,718	23,029	3,357	2,473	569	845	624	640	182
5	Total Liabilities			378,369	269,489	46,748	41,219	11,086	3,572	2,666	2,766	823
9	Total Working Capital			1,508,380	1,111,734	158,138	113,328	26,009	36,078	26,622	28,413	8,059
13	Test Year Unamortized MGP Expense - Net	PLANT	206	19,967	14,497	2,113	1,557	358	532	393	403	115
17	Test Year Retainers & Customer Advances-Net	DIST_PLANT	205	(19,159)	(15,097)	(1,879)	(1,066)	(221)	(435)	(281)	(155)	(25)
21	Adjustments to Rate Base			808	(600)	234	490	137	97	112	248	89
25	Total Test Year Rate Base			11,750,739	8,425,285	1,258,719	958,627	223,012	315,378	236,906	257,703	75,110
29	Production O&M	PROD_PLANT	202	-	-	-	-	-	-	-	-	-
33	Storage O&M	STOR_PLANT	107	23,968	15,274	2,927	2,870	720	645	534	773	224
37	Transmission O&M	TRAN_PLANT	204	34,344	20,915	4,019	3,911	959	1,296	1,105	1,598	540
41	Distribution O&M	DIST_PLANT	205	128,141	100,970	12,568	7,132	1,480	2,910	1,878	1,034	169
45	Customer Accounting O&M	CUST	110	36,633	33,658	2,350	308	11	221	66	19	1
49	Customer Service & Information O&M	CUST	109	394	365	25	3	0	0	0	0	0
53	Customer Assistance O&M	CUST	109	1,687	1,561	109	14	0	1	0	0	0

MICHIGAN PUBLIC SERVICE COMMISSION
Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 8 of 16
 Witness: SMGeller
 Date: December 2024

Line No.	(a) Summary Description	(b) Classification	(c) Allocation	(d) Total	(e) Residential	(f) Rate GS-1	(g) Rate GS-2	(h) Rate GS-3	(i) Rate ST	(j) Rate LT	(k) Rate XLT	(l) Rate XXLT
1	Storage- Payroll Tax	STOR_PLANT	107	876	558	107	105	26	24	20	28	8
5	Transmission- Payroll Tax	TRAN_PLANT	204	1,367	832	160	156	38	52	44	64	22
9	Distribution- Payroll Tax	DIST_PLANT	205	7,744	6,102	760	431	89	176	113	62	10
13	Customer Accounting (Billing)- Payroll Tax	CUST	110	1,547	1,422	99	13	0	9	3	1	0
17	Customer Service- Payroll Tax	CUST	109	80	74	5	1	0	0	0	0	0
21	Sales Expense- Payroll Tax	O&M (EXC. A&G)	209	4	3	0	0	0	0	0	0	0
25	Administrative & General- Payroll Tax	CUST	209	3,048	2,345	304	189	41	66	46	45	12
29	Total Payroll Tax			14,666	11,336	1,435	894	196	326	226	200	52
33	Production- Depreciation & Amortization Exp	PROD_PLANT	202	-	-	-	-	-	-	-	-	-
37	Storage- Depreciation & Amortization Exp	STOR_PLANT	107	39,352	25,078	4,805	4,713	1,183	1,058	877	1,269	368
41	Transmission- Depreciation & Amortization Exp	TRAN_PLANT	204	76,856	46,804	8,994	8,752	2,147	2,901	2,473	3,576	1,209
45	Distribution- Depreciation & Amortization Exp	DIST_PLANT	205	218,868	172,459	21,467	12,182	2,527	4,971	3,208	1,765	288
49	Gen, Com, & Int- Depreciation & Amortization Exp	PLANT	206	49,327	35,815	5,220	3,846	884	1,314	970	995	283
53	Test Year Total Depreciation & Amortization Exp			384,404	280,156	40,487	29,493	6,741	10,244	7,528	7,605	2,149

MICHIGAN PUBLIC SERVICE COMMISSION
Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 9 of 16
 Witness: SMGeller
 Date: December 2024

Line No.	(a) Summary Description	(b) Classification	(c) Allocation	(d) Total	(e) Residential	(f) Rate GS-1	(g) Rate GS-2	(h) Rate GS-3	(i) Rate ST	(j) Rate LT	(k) Rate XLT	(l) Rate XXLT
1	Test Year Lost and Unaccounted for (LAUF) Gas	ENERGY	102	12,709	8,962	1,690	1,601	456	-	-	-	-
5	Test Year Company Use	ENERGY	102	5,502	3,880	731	693	197	-	-	-	-
9	Test Year Property Taxes	PLANT	206	201,200	146,084	21,293	15,688	3,606	5,359	3,957	4,057	1,156
13	Test Year Federal, State & City Income Tax	PLANT	215	111,893	76,333	13,688	11,574	2,478	2,315	1,997	2,522	987
17	TCJA Amortization	PLANT	208	(2,042)	(1,464)	(219)	(167)	(39)	(55)	(41)	(45)	(13)
21		PLANT	208	-	-	-	-	-	-	-	-	-
25	Test Year Miscellaneous Taxes	ENERGY	112	5,119	3,677	572	434	95	116	90	100	34
29	Total Test Year Other Taxes			316,170	224,629	35,334	27,530	6,141	7,736	6,003	6,634	2,163
33	Total Test Year Expenses Excluding COGS & Company Use			1,025,616	756,535	108,612	76,862	17,307	24,282	17,987	18,539	5,492
37	Test Year Cost of Gas Sold (COGS)			737,588	520,137	98,061	92,931	26,459	-	-	-	-

MICHIGAN PUBLIC SERVICE COMMISSION

Schedule F-1.1

Case No.: U-21806

Consumers Energy Company

Exhibit No.: A-16 (SMG-2)

Gas Cost-of-Service Study

Schedule: F-1.1

Projected 12 Month Period: November 2025-October 2026

Page: 10 of 16

(\$000)

Witness: SMGeller

Date: December 2024

Line. No.	(a) Summary Description	(b) Classification	(c) Allocation	(d) Total	(e) Residential	(f) Rate GS-1	(g) Rate GS-2	(h) Rate GS-3	(i) Rate ST	(j) Rate LT	(k) Rate XLT	(l) Rate XXLT
1	Test Year Service Revenue Including Cost of Gas Sold			2,284,471	1,631,131	271,029	224,497	55,417	34,864	27,199	30,204	10,129
	Other Revenues											
2	Forfeited Discounts (Late Payment Charge)		111	6,322	4,514	750	621	153	96	75	84	28
3	Misc Service Rev (ASP)		102	1,356	956	180	171	49	-	-	-	-
4	Rev from Transmission of Gas of Others		204	13,448	8,189	1,574	1,531	376	508	433	626	212
5	Rent from Gas Property		204	290	176	34	33	8	11	9	13	5
6	Joint Commodities Mrkt Agrmt Rev		102	-	-	-	-	-	-	-	-	-
7	GCR related charges to Transport Customers		102	3,421	2,413	455	431	123	-	-	-	-
8	Gas Merchant-Buy/sell Contracts		107	-	-	-	-	-	-	-	-	-
9	Rev from Storage Agrmts (GM, MCV & others)		107	1,905	1,214	233	228	57	51	42	61	18
10	Administrative Customer Acctg charges for GCC		110	1,487	1,366	95	12	0	9	3	1	0
11	Interest on Cash Operating Accounts		209	358	267	37	25	6	8	6	7	2
12	Miscellaneous		111	81	58	10	8	2	1	1	1	0
13	Total Other Test Year Revenues			28,666	19,153	3,367	3,061	774	685	570	793	264
14	Total Test Year Revenues			2,313,137	1,650,284	274,396	227,558	56,191	35,548	27,769	30,997	10,394

MICHIGAN PUBLIC SERVICE COMMISSION
Consumers Energy Company
Gas Cost-of-Service Study
Projected 12 Month Period: November 2025-October 2026
(\$000)

Schedule F-1.1

Case No.: U-21806
Exhibit No.: A-16 (SMG-2)
Schedule: F-1.1
Page: 11 of 16
Witness: SMGeller
Date: December 2024

Functionalization Factors

Description	Source	1 Factor	2 Total System	3 4 5		
				Distribution	Transmission	Storage
CWIP	INTERNAL- Input Line 52	CWIP	322,877	83,734 25.9%	70,152 21.7%	168,990 52.3%
Distribution	N/A	DIST	1	1 100.0%	0 0.0%	0 0.0%
O&M Expense	INTERNAL- Input Line 90	O&M	225,167 \$	166,855 \$ 74.1%	34,344 \$ 15.3%	23,968 10.6%
O&M/Plant in Service	INTERNAL- 50/50 Weighting of O&M & PIS	O&M/PIS	-	- 68.6%	- 20.1%	- 11.3%
Plant in Service	INTERNAL- Input Line 44	PIS	13,763,449 \$	8,678,876 \$ 63.1%	3,446,129 \$ 25.0%	1,638,445 11.9%
Rate Base	INTERNAL- Input Line 82	RB	11,750,739 \$	6,489,133 \$ 55.2%	3,167,696 \$ 27.0%	2,093,910 17.8%
Total Revenue	INTERNAL- Input Line 34	REV	2,284,471	1,429,647 62.6%	534,788 23.4%	320,036 14.0%
Storage	N/A	STOR	1	- 0.0%	- 0.0%	1 100.0%
Taxable Income	INTERNAL- Input- Summary & Expense	TAXABLEINC	654,045	358,737 53.6%	177,317 26.5%	133,009 19.9%
Transmission	N/A	TRAN	1	- 0.0%	1 100.0%	- 0.0%

Michigan Service Public Commission
 Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 12 of 16
 Witness: SMGeller
 Date: December 2024

Classification Factors		1	2	3	4	5
Description	Source	Factor	Total System	Customer	Demand	Energy
Demand	N/A	DEMAND	1	0 0%	1 100%	0 0%
Customer	N/A	CUST	1	1 100%	0 0%	0 0%
Energy/Commodity	N/A	ENERGY	1	0 0%	0 0%	1 100%
Total Plant (exc. General, Common & Intangible Plant)		PLANT	13,763,449	5,388,971 39%	8,374,478 61%	- 0%
Transmission Plant	INTERNAL- Total COSS, Page 3 of 16, Line 17	TRAN_PLANT	3,323,679	- 0%	3,323,679 100%	- 0%
Distribution Plant	INTERNAL- Total COSS, Page 3 of 16, Line 57	DIST_PLANT	8,678,876	5,388,971 62.09%	3,289,905 37.91%	- 0%
Production Plant	INTERNAL- Total COSS, Page 3 of 16, Line 1	PROD_PLANT	122,449	- 0%	122,449 100%	- 0%
Storage Plant	INTERNAL- Total COSS, Page 3 of 16, Line 5	STOR_PLANT	1,638,445	- 0%	1,638,445 100%	- 0%
Distribution Mains	N/A	DIST_MAIN	-	- 0%	- 0%	- 0%
O&M Expense	INTERNAL- Total COSS, Page 7 of 16, Line 1	O&M (EXC. A&G)	225,167	118,281 53%	106,887 47%	- 0%
CWIP	INTERNAL- Total COSS, Page 4 of 16, Line 21	CWIP	322,877	51,993 16%	270,884 84%	- 0%

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 13 of 16
 Witness: SMGeller
 Date: December 2024

MICHIGAN PUBLIC SERVICE COMMISSION
 Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Allocation Factors- Total System		1	2	3	4	5	6	7	8	9	10	11
Description	Source	Factor	Total System	Residential	Rate GS-1	Rate GS-2	Rate GS-3	Rate ST	Rate LT	Rate XLT	Rate XXLT	
Total Annual Throughput	WP-SMG-9	101	307,735,810	157,949,963	29,948,787	30,199,569	8,182,841	18,679,317	18,970,211	27,277,483	16,527,639	
				51.33%	9.73%	9.81%	2.66%	6.07%	6.16%	8.86%	5.37%	
GCR Throughput	WP-SMG-9	102	223,782,881	157,808,704	29,751,571	28,194,984	8,027,623	0	0	0	0	
				70.52%	13.29%	12.60%	3.59%	0.00%	0.00%	0.00%	0.00%	
Transportation Throughput	WP-SMG-9	103	83,952,929	141,259	197,217	2,004,585	155,218	18,679,317	18,970,211	27,277,483	16,527,639	
				0.17%	0.23%	2.39%	0.18%	22.25%	22.60%	32.49%	19.69%	
Average & Peak (Transmission)	WP-SMG-9	104	1.0000	0.5760	0.1111	0.1070	0.0254	0.0504	0.0437	0.0632	0.0232	
				57.60%	11.11%	10.70%	2.54%	5.04%	4.37%	6.32%	2.32%	
Average & Peak (High Pressure)	WP-SMG-10	105	1.0000	0.5662	0.1100	0.1060	0.0256	0.0505	0.0451	0.0705	0.0260	
				56.62%	11.00%	10.60%	2.56%	5.05%	4.51%	7.05%	2.60%	
Average & Peak (Non-High Pressure)	WP-SMG-10	106	1.0000	0.6445	0.1192	0.1143	0.0250	0.0500	0.0343	0.0128	0.0000	
				64.45%	11.92%	11.43%	2.50%	5.00%	3.43%	1.28%	0.00%	
Average & Peak (50% Storage 50% Peak Month)	WP-SMG-11	107	1.0000	0.6373	0.1221	0.1198	0.0301	0.0269	0.0223	0.0323	0.0094	
				63.73%	12.21%	11.98%	3.01%	2.69%	2.23%	3.23%	0.94%	
Weighted Customer	WP-SMG-16	108	1,938,583	1,709,595	166,610	39,782	6,372	11,702	3,502	984	36	
				88.19%	8.59%	2.05%	0.33%	0.60%	0.18%	0.05%	0.00%	
Average Number of Customers	WP-SMG-16	109	1,846,892	1,709,595	119,353	15,633	539	1,282	359	128	3	
				92.57%	6.46%	0.85%	0.03%	0.07%	0.02%	0.01%	0.00%	
Weighted/Average Customer	WP-SMG-16	110	1.0000	0.9188	0.0641	0.0084	0.0003	0.0060	0.0018	0.0005	0.0000	
				91.88%	6.41%	0.84%	0.03%	0.60%	0.18%	0.05%	0.00%	
Present Total Revenue (Including COGS)	Exhibit A-16 (SAS-1), Sch F-2	111	2,284,471	1,631,131	271,029	224,497	55,417	34,864	27,199	30,204	10,129	
				100%	11.86%	9.83%	2.43%	1.53%	1.19%	1.32%	0.44%	
Present Delivery Revenue (Excluding COGS)	Exhibit A-16 (SAS-1), Sch F-2	112	1,546,883	1,110,994	172,968	131,566	28,958	34,864	27,199	30,204	10,129	
				100%	71.82%	11.18%	8.51%	1.87%	2.25%	1.76%	1.95%	
Net Write Off	WP-SMG-22	113	1.00	0.8905	0.1023	0.0066	0.0006	(0.0002)	0.0001	0.0000	0.0000	
				89.05%	10.23%	0.66%	0.06%	-0.02%	0.01%	0.00%	0.00%	
BCC	WP-SMG-25	114	1.00	0.0000	0.7751	0.1960	0.0068	0.0156	0.0047	0.0017	0.0000	
				0.00%	77.51%	19.60%	0.68%	1.56%	0.47%	0.17%	0.00%	
CCC	WP-SMG-25	115	1.00	0.9655	0.0341	0.0004	0.0000	0.0001	0.0000	0.0000	0.0000	
				96.55%	3.41%	0.04%	0.00%	0.01%	0.00%	0.00%	0.00%	
Total Revenue	INTERNAL- COSS PAGE 1, Line 3	201	2,313,137	1,650,284	274,396	227,558	56,191	35,548	27,769	30,997	10,394	
				71.34%	11.86%	9.84%	2.43%	1.54%	1.20%	1.34%	0.45%	
Total Production Plant	INTERNAL- Total COSS, Page 3 of 16, Line 1	202	122,449	86,350	16,279	15,428	4,393	-	-	-	-	
				70.52%	13.29%	12.60%	3.59%	0.00%	0.00%	0.00%	0.00%	
Total Transmission Plant	INTERNAL- Total COSS, Page 3 of 16, Line 17	204	3,323,679	2,024,051	388,962	378,482	92,831	125,443	106,963	154,646	52,302	
				60.90%	11.70%	11.39%	2.79%	3.77%	3.22%	4.65%	1.57%	
Total Distribution Plant	INTERNAL- Total COSS, Page 3 of 16, Line 57	205	8,678,876	6,838,604	851,245	483,067	100,222	197,115	127,192	70,006	11,425	
				78.80%	9.81%	5.57%	1.15%	2.27%	1.47%	0.81%	0.13%	
Total Plant in Service (excluding Gen, Com & Int)	INTERNAL- COSS PAGE 3, Line 61	206	13,763,449	9,993,148	1,456,554	1,073,184	246,691	366,626	270,674	277,504	79,068	
				72.61%	10.58%	7.80%	1.79%	2.66%	1.97%	2.02%	0.57%	
Total CWIP	INTERNAL- COSS PAGE 4, Line 21	207	322,877	216,449	37,067	32,893	8,010	9,073	7,233	9,364	2,787	
				67.04%	11.48%	10.19%	2.48%	2.81%	2.24%	2.90%	0.86%	
Rate Base	INTERNAL- COSS PAGE 6, Line 25	208	11,750,739	8,425,285	1,258,719	958,627	223,012	315,378	236,906	257,703	75,110	
				71.70%	10.71%	8.16%	1.90%	2.68%	2.02%	2.19%	0.64%	
Total O&M (excluding Admin & General)	INTERNAL- COSS PAGE 7, Line 1,9,13	209	240,186	185,529	23,826	14,592	3,183	5,102	3,592	3,426	934	
				77.24%	9.92%	6.08%	1.33%	2.12%	1.50%	1.43%	0.39%	
Total O&M Expense	INTERNAL- COSS PAGE 7, Line 1,9,13	214	240,186	185,529	23,826	14,592	3,183	5,102	3,592	3,426	934	
				77.24%	9.92%	6.08%	1.33%	2.12%	1.50%	1.43%	0.39%	
Pretax Net Operating Income	INTERNAL- COSS (Multiple Pages & Lines)	215	668,711	455,757	81,870	69,354	14,857	13,850	11,962	15,134	5,927	
				68.15%	12.24%	10.37%	2.22%	2.07%	1.79%	2.26%	0.89%	
Total Depreciation & Amortization	INTERNAL- COSS PAGE 8, Line 53	216	384,404	280,156	40,487	29,493	6,741	10,244	7,528	7,605	2,149	
				72.88%	10.53%	7.67%	1.75%	2.66%	1.96%	1.98%	0.56%	
Weighted HP and Non HP Plant	WP-SMG-24	217	1.00	0.6341	0.1180	0.1132	0.0251	0.0500	0.0357	0.0204	0.0034	
				63.41%	11.80%	11.32%	2.51%	5.00%	3.57%	2.04%	0.34%	

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 14 of 16
 Witness: SMGeller
 Date: December 2024

MICHIGAN PUBLIC SERVICE COMMISSION
Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Allocation Factors- Transmission System

Factor	Transmission System	4	5	6	7	8	9	10	11
		Residential	Rate GS-1	Rate GS-2	Rate GS-3	Rate ST	Rate LT	Rate XLT	Rate XXLT
	307,735,810	157,949,963	29,948,787	30,199,569	8,182,841	18,679,317	18,970,211	27,277,483	16,527,639
101	100%	51.33%	9.73%	9.81%	2.66%	6.07%	6.16%	8.86%	5.37%
	223,782,881	157,808,704	29,751,571	28,194,984	8,027,623	0	0	0	0
102	100%	70.52%	13.29%	12.60%	3.59%	0.00%	0.00%	0.00%	0.00%
	83,952,929	141,259	197,217	2,004,585	155,218	18,679,317	18,970,211	27,277,483	16,527,639
103	100%	0.17%	0.23%	2.39%	0.18%	22.25%	22.60%	32.49%	19.69%
	1.0000	0.5760	0.1111	0.1070	0.0254	0.0504	0.0437	0.0632	0.0232
104	100%	57.60%	11.11%	10.70%	2.54%	5.04%	4.37%	6.32%	2.32%
	1.0000	0.5662	0.1100	0.1060	0.0256	0.0505	0.0451	0.0705	0.0260
105	100%	56.62%	11.00%	10.60%	2.56%	5.05%	4.51%	7.05%	2.60%
	1.0000	0.6445	0.1192	0.1143	0.0250	0.0500	0.0343	0.0128	0.0000
106	100%	64.45%	11.92%	11.43%	2.50%	5.00%	3.43%	1.28%	0.00%
	1.0000	0.6373	0.1221	0.1198	0.0301	0.0269	0.0223	0.0323	0.0094
107	100%	63.73%	12.21%	11.98%	3.01%	2.69%	2.23%	3.23%	0.94%
	1,938,583	1,709,595	166,610	39,782	6,372	11,702	3,502	984	36
108	100%	88.19%	8.59%	2.05%	0.33%	0.60%	0.18%	0.05%	0.00%
	1,846,892	1,709,595	119,353	15,633	539	1,282	359	128	3
109	100%	92.57%	6.46%	0.85%	0.03%	0.07%	0.02%	0.01%	0.00%
	1.0000	0.9188	0.0641	0.0084	0.0003	0.0060	0.0018	0.0005	0.0000
110	100%	91.88%	6.41%	0.84%	0.03%	0.60%	0.18%	0.05%	0.00%
	534,788	340,760	68,465	66,764	16,621	11,224	10,299	14,969	5,686
111	100%	63.72%	12.80%	12.48%	3.11%	2.10%	1.93%	2.80%	1.06%
	350,109	210,527	43,912	43,496	9,996	11,224	10,299	14,969	5,686
112	100%	60.13%	12.54%	12.42%	2.86%	3.21%	2.94%	4.28%	1.62%
	0.8905	0.1023	0.0066	0.0006	(0.0002)	0.0001	0.0000	0.0000	0.0000
113	100%	89.05%	10.23%	0.66%	0.06%	-0.02%	0.01%	0.00%	0.00%
	0.0000	0.7751	0.1960	0.0068	0.0156	0.0047	0.0017	0.0000	0.0000
114	100%	0.00%	77.51%	19.60%	0.68%	1.56%	0.47%	0.17%	0.00%
	0.9655	0.0341	0.0004	0.0000	0.0001	0.0000	0.0000	0.0000	0.0000
115	100%	96.55%	3.41%	0.04%	0.00%	0.01%	0.00%	0.00%	0.00%
	551,060	350,825	70,405	68,648	17,089	11,768	10,766	15,643	5,916
201	100%	63.66%	12.78%	12.46%	3.10%	2.14%	1.95%	2.84%	1.07%
	122,449	86,350	16,279	15,428	4,393	-	-	-	-
202	100%	70.52%	13.29%	12.60%	3.59%	0.00%	0.00%	0.00%	0.00%
	3,323,679	2,024,051	388,962	378,482	92,831	125,443	106,963	154,646	52,302
204	100%	60.90%	11.70%	11.39%	2.79%	3.77%	3.22%	4.65%	1.57%
	8,678,876	6,838,604	851,245	483,067	100,222	197,115	127,192	70,006	11,425
205	100%	78.80%	9.81%	5.7%	1.15%	2.27%	1.47%	0.81%	0.13%
	3,446,129	2,110,401	405,241	393,910	97,223	125,443	106,963	154,646	52,302
206	100%	61.24%	11.76%	11.43%	2.82%	3.64%	3.10%	4.49%	1.52%
	70,152	42,777	8,219	7,996	1,964	2,626	2,239	3,237	1,095
207	100%	60.98%	11.72%	11.40%	2.80%	3.74%	3.19%	4.61%	1.56%
	3,167,696	1,935,917	371,927	361,683	89,051	116,790	99,602	144,007	48,720
208	100%	61.11%	11.74%	11.42%	2.81%	3.69%	3.14%	4.55%	1.54%
	34,344	20,915	4,019	3,911	959	1,296	1,105	1,598	540
209	100%	60.90%	11.70%	11.39%	2.79%	3.77%	3.22%	4.65%	1.57%
	34,344	20,915	4,019	3,911	959	1,296	1,105	1,598	540
214	100%	60.90%	11.70%	11.39%	2.79%	3.77%	3.22%	4.65%	1.57%
	179,149	105,927	23,822	23,964	5,181	4,965	4,962	7,252	3,076
215	100%	59.13%	13.30%	13.38%	2.89%	2.77%	2.77%	4.05%	1.72%
	89,207	54,367	10,447	10,164	2,495	3,350	2,857	4,130	1,397
216	100%	60.95%	11.71%	11.39%	2.80%	3.76%	3.20%	4.63%	1.57%
	0.6341	0.1180	0.1132	0.0251	0.0500	0.0357	0.0204	0.0034	0.0034
217	100%	63.41%	11.80%	11.32%	2.51%	5.00%	3.57%	2.04%	0.34%

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 15 of 16
 Witness: SMGeller
 Date: December 2024

MICHIGAN PUBLIC SERVICE COMMISSION
 Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Allocation Factors- Distribution System

Factor	Distribution System	4	5	6	7	8	9	10	11
		Residential	Rate GS-1	Rate GS-2	Rate GS-3	Rate ST	Rate LT	Rate XLT	Rate XXLT
	307,735,810	157,949,963	29,948,787	30,199,569	8,182,841	18,679,317	18,970,211	27,277,483	16,527,639
101		51.33%	9.73%	9.81%	2.66%	6.07%	6.16%	8.86%	5.37%
	223,782,881	157,808,704	29,751,571	28,194,984	8,027,623	0	0	0	0
102		70.52%	13.29%	12.60%	3.59%	0.00%	0.00%	0.00%	0.00%
	83,952,929	141,259	197,217	2,004,585	155,218	18,679,317	18,970,211	27,277,483	16,527,639
103		0.17%	0.23%	2.39%	0.18%	22.25%	22.60%	32.49%	19.69%
	1.0000	0.5760	0.1111	0.1070	0.0254	0.0504	0.0437	0.0632	0.0232
104		57.60%	11.11%	10.70%	2.54%	5.04%	4.37%	6.32%	2.32%
	1.0000	0.5662	0.1100	0.1060	0.0256	0.0505	0.0451	0.0705	0.0260
105		56.62%	11.00%	10.60%	2.56%	5.05%	4.51%	7.05%	2.60%
	1.0000	0.6445	0.1192	0.1143	0.0250	0.0500	0.0343	0.0128	0.0000
106		64.45%	11.92%	11.43%	2.50%	5.00%	3.43%	1.28%	0.00%
	1.0000	0.6373	0.1221	0.1198	0.0301	0.0269	0.0223	0.0323	0.0094
107		63.73%	12.21%	11.98%	3.01%	2.69%	2.23%	3.23%	0.94%
	1,938,583	1,709,595	166,610	39,782	6,372	11,702	3,502	984	36
108		88.19%	8.59%	2.05%	0.33%	0.60%	0.18%	0.05%	0.00%
	1,846,892	1,709,595	119,353	15,633	539	1,282	359	128	3
109		92.57%	6.46%	0.85%	0.03%	0.07%	0.02%	0.01%	0.00%
	1.0000	0.9188	0.0641	0.0084	0.0003	0.0060	0.0018	0.0005	0.0000
110		91.88%	6.41%	0.84%	0.03%	0.60%	0.18%	0.05%	0.00%
	1,429,647	1,080,576	161,071	116,661	28,346	18,918	12,697	9,029	2,349
111		75.58%	11.27%	8.16%	1.98%	1.32%	0.89%	0.63%	0.16%
	\$ 964,543	\$ 752,591	\$ 99,236	\$ 58,061	\$ 11,662	\$ 18,918	\$ 12,697	\$ 9,029	\$ 2,349
112		78.03%	10.29%	6.02%	1.21%	1.96%	1.32%	0.94%	0.24%
	1.00	0.8905	0.1023	0.0066	0.0006	(0.0002)	0.0001	-	-
113		89.05%	10.23%	0.66%	0.06%	-0.02%	0.01%	0.00%	0.00%
	1.00	-	0.7751	0.1960	0.0068	0.0156	0.0047	0.0017	0.0000
114		0.00%	77.51%	19.60%	0.68%	1.56%	0.47%	0.17%	0.00%
	1.00	0.9655	0.0341	0.0004	0.0000	0.0001	-	-	-
115		96.55%	3.41%	0.04%	0.00%	0.01%	0.00%	0.00%	0.00%
	1,438,552	1,087,385	162,059	117,410	28,541	18,991	12,744	9,065	2,359
201		75.59%	11.27%	8.16%	1.98%	1.32%	0.89%	0.63%	0.16%
	122,449	86,350	16,279	15,428	4,393	-	-	-	-
202		70.52%	13.29%	12.60%	3.59%	0.00%	0.00%	0.00%	0.00%
	3,323,679	2,024,051	388,962	378,482	92,831	125,443	106,963	154,646	52,302
204		60.90%	11.70%	11.39%	2.79%	3.77%	3.22%	4.65%	1.57%
	8,678,876	6,838,604	851,245	483,067	100,222	197,115	127,192	70,006	11,425
205		78.80%	9.81%	5.57%	1.15%	2.27%	1.47%	0.81%	0.13%
	8,678,876	6,838,604	851,245	483,067	100,222	197,115	127,192	70,006	11,425
206		78.80%	9.81%	5.57%	1.15%	2.27%	1.47%	0.81%	0.13%
	83,734	65,979	8,213	4,661	967	1,902	1,227	675	110
207		78.80%	9.81%	5.57%	1.15%	2.27%	1.47%	0.81%	0.13%
	6,489,133	5,142,450	629,073	344,987	69,945	147,267	94,766	52,132	8,514
208		79.25%	9.69%	5.32%	1.08%	2.27%	1.46%	0.80%	0.13%
	181,874	149,340	16,880	7,811	1,503	3,161	1,953	1,055	169
209		82.11%	9.28%	4.29%	0.83%	1.74%	1.07%	0.58%	0.09%
	181,874	149,340	16,880	7,811	1,503	3,161	1,953	1,055	169
214		82.11%	9.28%	4.29%	0.83%	1.74%	1.07%	0.58%	0.09%
	355,353	264,512	40,211	27,129	5,331	6,763	4,952	4,794	1,662
215		74.44%	11.32%	7.63%	1.50%	1.90%	1.39%	1.35%	0.47%
	249,972	196,968	24,518	13,913	2,887	5,677	3,663	2,016	329
216		78.80%	9.81%	5.57%	1.15%	2.27%	1.47%	0.81%	0.13%
	1.0000	0.6341	0.1180	0.1132	0.0251	0.0500	0.0357	0.0204	0.0034
217		63.41%	11.80%	11.32%	2.51%	5.00%	3.57%	2.04%	0.34%

Schedule F-1.1

Case No.: U-21806
 Exhibit No.: A-16 (SMG-2)
 Schedule: F-1.1
 Page: 16 of 16
 Witness: SMGeller
 Date: December 2024

MICHIGAN PUBLIC SERVICE COMMISSION
 Consumers Energy Company
 Gas Cost-of-Service Study
 Projected 12 Month Period: November 2025-October 2026
 (\$000)

Allocation Factors- Storage System

Factor	Storage System	4	5	6	7	8	9	10	11
		Residential	Rate GS-1	Rate GS-2	Rate GS-3	Rate ST	Rate LT	Rate XLT	Rate XXLT
101	307,735,810 100%	157,949,963 51.33%	29,948,787 9.73%	30,199,569 9.81%	8,182,841 2.66%	18,679,317 6.07%	18,970,211 6.16%	27,277,483 8.86%	16,527,639 5.37%
102	223,782,881 100%	157,808,704 70.52%	29,751,571 13.29%	28,194,984 12.60%	8,027,623 3.59%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
103	83,952,929 100%	141,259 0.17%	197,217 0.23%	2,004,585 2.39%	155,218 0.18%	18,679,317 22.25%	18,970,211 22.60%	27,277,483 32.49%	16,527,639 19.69%
104	1.0000 100%	0.5760 57.60%	0.1111 11.11%	0.1070 10.70%	0.0254 2.54%	0.0504 5.04%	0.0437 4.37%	0.0632 6.32%	0.0232 2.32%
105	1.0000 100%	0.5662 56.62%	0.1100 11.00%	0.1060 10.60%	0.0256 2.56%	0.0505 5.05%	0.0451 4.51%	0.0705 7.05%	0.0260 2.60%
106	1.0000 100%	0.6445 64.45%	0.1192 11.92%	0.1143 11.43%	0.0250 2.50%	0.0500 5.00%	0.0343 3.43%	0.0128 1.28%	0.0000 0.00%
107	1.0000 100%	0.6373 63.73%	0.1221 12.21%	0.1198 11.98%	0.0301 3.01%	0.0269 2.69%	0.0223 2.23%	0.0323 3.23%	0.0094 0.94%
108	1,938,583 100%	1,709,595 88.19%	166,610 8.59%	39,782 2.05%	6,372 0.33%	11,702 0.60%	3,502 0.18%	984 0.05%	36 0.00%
109	1,846,892 100%	1,709,595 92.57%	119,353 6.46%	15,633 0.85%	539 0.03%	1,282 0.07%	359 0.02%	128 0.01%	3 0.00%
110	1.0000 100%	0.9188 91.88%	0.0641 6.41%	0.0084 0.84%	0.0003 0.03%	0.0060 0.60%	0.0018 0.18%	0.0005 0.05%	0.0000 0.00%
111	320,036 100%	209,795 65.55%	41,494 12.97%	41,072 12.83%	10,450 3.27%	4,721 1.48%	4,203 1.31%	6,207 1.94%	2,094 0.65%
112	\$ 232,231 100%	\$ 147,876 63.68%	\$ 29,820 12.84%	\$ 30,009 12.92%	\$ 7,300 3.14%	\$ 4,721 2.03%	\$ 4,203 1.81%	\$ 6,207 2.67%	2,094 0.90%
113	- 100%	0.89 89.05%	0.10 10.23%	0.01 0.66%	0.00 0.06%	(0.00) -0.02%	0.00 0.01%	- 0.00%	- 0.00%
114	- 100%	- 0.00%	0.78 77.51%	0.20 19.60%	0.01 0.68%	0.02 1.56%	0.00 0.47%	0.00 0.17%	0.00 0.00%
115	- 100%	0.97 96.55%	0.03 3.41%	0.00 0.04%	0.00 0.00%	0.00 0.01%	- 0.00%	- 0.00%	- 0.00%
201	323,525 100%	212,075 65.55%	41,933 12.96%	41,501 12.83%	10,561 3.26%	4,789 1.48%	4,259 1.32%	6,289 1.94%	2,119 0.65%
202	122,449 100%	86,350 70.52%	16,279 13.29%	15,428 12.60%	4,393 3.59%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
204	3,323,679 100%	2,024,051 60.90%	388,962 11.70%	378,482 11.39%	92,831 2.79%	125,443 3.77%	106,963 3.22%	154,646 4.65%	52,302 1.57%
205	8,678,876 100%	6,838,604 78.80%	851,245 9.81%	483,067 5.57%	100,222 1.15%	197,115 2.27%	127,192 1.47%	70,006 0.81%	11,425 0.13%
206	1,638,445 100%	1,044,143 63.73%	200,068 12.21%	196,208 11.98%	49,246 3.01%	44,068 2.69%	36,520 2.23%	52,852 3.23%	15,340 0.94%
207	168,990 100%	107,693 63.73%	20,635 12.21%	20,237 11.98%	5,079 3.01%	4,545 2.69%	3,767 2.23%	5,451 3.23%	1,582 0.94%
208	2,093,910 100%	1,346,919 64.33%	257,719 12.31%	251,956 12.03%	64,016 3.06%	51,321 2.45%	42,538 2.03%	61,564 2.94%	17,876 0.85%
209	23,968 100%	15,274 63.73%	2,927 12.21%	2,870 11.98%	720 3.01%	645 2.69%	534 2.23%	773 3.23%	224 0.94%
214	23,968 100%	15,274 63.73%	2,927 12.21%	2,870 11.98%	720 3.01%	645 2.69%	534 2.23%	773 3.23%	224 0.94%
215	134,210 100%	85,319 63.57%	17,836 13.29%	18,262 13.61%	4,346 3.24%	2,122 1.58%	2,048 1.53%	3,089 2.30%	1,189 0.89%
216	45,225 100%	28,821 63.73%	5,522 12.21%	5,416 11.98%	1,359 3.01%	1,216 2.69%	1,008 2.23%	1,459 3.23%	423 0.94%
217	- 100%	0.6341 63.41%	0.1180 11.80%	0.1132 11.32%	0.0251 2.51%	0.0500 5.00%	0.0357 3.57%	0.0204 2.04%	0.0034 0.34%

Exhibit LBWL-MSU-4 (TSL-4)

Schedule F-2

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company

Summary of Present and Proposed Revenue by Rate Schedule

Total Revenue

Case No.: U-21806

Exhibit No.: A-16 (SAS-1)

Schedule: F-2

Page: 1 of 2

Witness: SASmith

Date: December 2024

Line No.	(a) Description	(b)	(c)	(d) Difference		(e)
		Present Revenue	Proposed Revenue	Revenue	Percent	
		\$000	\$000	\$000		%
Residential Service						
1	Single Family Dwelling A	\$ 1,577,268	\$ 1,772,193	\$ 194,925		12.4
2	Multifamily Dwelling A-1	53,863	57,908	4,045		7.5
3	Total Residential Service	1,631,131	1,830,100	198,969		12.2
General Service						
4	Small Service GS-1	271,029	287,921	16,892		6.2
5	Medium Service GS-2	224,497	231,881	7,384		3.3
6	Large Service GS-3	55,417	56,442	1,025		1.9
7	Outdoor Lighting GL	-	-	-		NA
8	Total General Service	550,943	576,244	25,301		4.6
9	Total Gas Sales ⁽¹⁾	2,182,075	2,406,345	224,270		10.3
Transportation						
10	Small Transport ST	34,864	43,532	8,669		24.9
11	Large Transport LT	27,199	34,964	7,765		28.5
12	Extremely Large Transport XLT	30,204	38,128	7,923		26.2
13	Extra Extremely Large Transport XXLT	10,129	9,002	(1,127)		(11.1)
14	Total Transportation	102,396	125,626	23,230		22.7
15	Total Service (Delivery & Fuel)	\$ 2,284,471	\$ 2,531,971	\$ 247,500		10.8
16	Additional Late Payment Charge Revenue	0	508	508		
17	Revenue Increase/(Decrease) Due to Rounding	0	(0)	(0)		
18	Revenue (Sufficiency)/Deficiency	\$ 2,284,471	\$ 2,532,479	248,008		10.9

Notes

⁽¹⁾ Includes aggregate billed transportation accounts.

Schedule F-2

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company

Summary of Present and Proposed Revenue by Rate Schedule

Delivery Revenue

Case No.: U-21806

Exhibit No.: A-16 (SAS-1)

Schedule: F-2

Page: 2 of 2

Witness: SASmith

Date: December 2024

Line No.	(a) Description	(b)	(c)	(d)	(e)
		Present Revenue \$000	Proposed Revenue \$000	Difference Revenue \$000	Percent %
Residential Service					
1	Single Family Dwelling A	\$ 1,076,910	\$ 1,271,835	\$ 194,925	18.1
2	Multifamily Dwelling A-1	34,084	38,128	4,045	11.9
3	Total Residential Service	1,110,994	1,309,963	198,969	17.9
General Service					
4	Small Service GS-1	172,968	189,860	16,892	9.8
5	Medium Service GS-2	131,566	138,950	7,384	5.6
6	Large Service GS-3	28,958	29,983	1,025	3.5
7	Outdoor Lighting GL	-	-	-	NA
8	Total General Service	333,492	358,793	25,301	7.6
9	Total Gas Sales ⁽¹⁾	1,444,486	1,668,756	224,270	15.5
Transportation					
10	Small Transport ST	34,864	43,532	8,669	24.9
11	Large Transport LT	27,199	34,964	7,765	28.5
12	Extremely Large Transport XLT	30,204	38,128	7,923	26.2
13	Extra Extremely Large Transport XXLT	10,129	9,002	(1,127)	(11.1)
14	Total Transportation	102,396	125,626	23,230	22.7
15	Total Service (Delivery Only)	1,546,883	\$ 1,794,383	\$ 247,500	16.0
16	Additional Late Payment Charge Revenue	0	508	508	
17	Revenue Increase/(Decrease) Due to Rounding	0	(0)	(0)	
18	Revenue (Sufficiency)/Deficiency	\$ 1,546,883	\$ 1,794,891	248,008	16.0

Notes

⁽¹⁾ Includes aggregate billed transportation accounts.

Schedule F-2.2

MICHIGAN PUBLIC SERVICE COMMISSION
 Consumers Energy Company
 Calculation of Rate Design Targets
 (\$000)

Case No.: U-21806
 Exhibit No.: A-16 (SAS-3)
 Schedule: F-2.2
 Page: 1 of 2
 Witness: SASmith
 Date: December 2024

Line No.	(a) Description	(b) Source	(c) Total	(d) Residential	(f) General Service			(h) ST	(j) Transportation			(k) XXLT
					(e) GS-1	(g) GS-2	(i) GS-3		(i) LT	(j) XLT		
1	Cost of Service Study (COSS)	Exhibit A-16 (SMG-2), Schedule F-1.1, page 1, line 46	\$ 1,794,891	\$ 1,316,508	\$ 187,917	\$ 134,827	\$ 31,119	\$ 45,990	\$ 33,789	\$ 34,932	\$ 9,807	
2	Adjustment - Low Income Provision Credits	Exhibit A-16 (SAS-3), page 2, column (e)	-	(6,158)	2,526	2,015	509	407	300	312	88	
3	Adjustment - Storage	WP-EAD-29 column (f)	-	-	-	-	-	257	261	375	(893)	
4	COSS, Net	Sum Lines 1 - 3	1,794,891	1,310,350	190,443	136,842	31,629	46,655	34,350	35,619	9,002	
5	Adjustment - Rate Stability		-	-	(523)	2,157	(1,634)	(3,122)	614	2,508	-	
6	Adjusted COSS	Sum Lines 4 - 5	1,794,891	1,310,350	189,920	138,999	29,995	43,532	34,964	38,128	9,002	
7	Test Year Present Revenue	Exhibit A-16 (SAS-4), pages 1-10	1,546,883	1,110,994	172,968	131,566	28,958	34,864	27,199	30,204	10,129	
8	Revenue (Sufficiency)/Deficiency	Line 6 - Line 7	248,008	199,356	16,952	7,432	1,037	8,669	7,765	7,923	(1,127)	
9	Incremental Late Payments	WP-SAS-2	508	387	60	48	12	-	-	-	-	
10	Adjusted Revenue (Sufficiency)/Deficiency	Line 8 - Line 9	247,500	198,969	16,892	7,384	1,025	8,669	7,765	7,923	(1,127)	
11	Rate Design Targets	Line 7 + Line 10	\$ 1,794,383	\$ 1,309,963	\$ 189,860	\$ 138,950	\$ 29,983	\$ 43,532	\$ 34,964	\$ 38,128	\$ 9,002	
12	% Rate Increase	(Line 11 - Line 7) / Line 7		17.9%	9.8%	5.6%	3.5%	24.9%	28.5%	26.2%	-11.1%	
Calculation of Rate Stability Adjustment												
13	COSS, Net of Provision Credits	Line 1+ Line 2	\$ 1,794,891	\$ 1,310,350	\$ 190,443	\$ 136,842	\$ 31,629	\$ 46,655	\$ 34,350	\$ 35,619	\$ 9,002	
14	COSS % Rate Increase	(Line 13 - Line 7) / Line 7	16.0%	17.9%	10.1%	4.0%	9.2%	33.8%	26.3%	17.9%	-11.1%	
15	% Rate Increase - Stability Target				9.8%	5.6%	3.6%	24.9%	28.5%	26.2%		
16	Adjusted Rate Design Target	Line 7 * (1 + Line 15)		-	189,920	138,999	29,995	43,532	34,964	38,128	-	
17	Rate Stability Adjustment	Line 16 - Line 13	0	\$ -	\$ (523)	\$ 2,157	\$ (1,634)	\$ (3,122)	\$ 614	\$ 2,508	\$ -	
					(0)							

Notes

\$ (2,508) Shifted into LT and XLT from ST
 \$ 2,157 Shifted into GS-2 from GS-1 and GS-3
 No adjustments have been made to Residential or XXLT. These rates are cost based.

Schedule F-3

MICHIGAN PUBLIC SERVICE COMMISSION
Consumers Energy Company
 Present and Proposed Revenue Detail
 Extra Extremely Large Transport XXLT

Case No.: U-21806
 Exhibit No.: A-16 (SAS-4)
 Schedule: F-3
 Page: 10 of 11
 Witness: SASmith
 Date: December 2024

Line No.	(a) Description	(b) Billing Determinants		(e) Present		(g) Proposed	
		(c) Quantity	(c) Units	(d) Rates	(e) Revenue	(f) Rates	(g) Revenue
				\$/unit	\$000	\$/unit	\$000
Delivery							
1	Customer ⁽¹⁾	3	Mthly	43,617.55	\$ 1,570	35,143.07	\$ 1,265
2	Remote Meters	3	Mthly	70.00	3	70.00	3
3	Distribution Mcf/Mth ⁽²⁾	16,528	MMcf	0.5177	8,556	0.4680	7,734
Authorized Tolerance Level ⁽³⁾							
	2.0% ATL ⁽⁴⁾	-	MMcf	(0.0225)	-	(0.0240)	-
4	Total Delivery				<u>\$ 10,129</u>		<u>\$ 9,002</u>

Notes

-
- ⁽¹⁾ Exhibit A-15 (MA-11), Schedule E-7
 - ⁽²⁾ Exhibit A-15 (MA-7), Schedule E-3
 - ⁽³⁾ Exhibit A-15 (MA-8), Schedule E-4
 - ⁽⁴⁾ Customers on XXLT are only eligible for the 2.0% ATL credit, less the 4.0% ATL credit because the 4.0% ATL credit is already included in the rate via the adjustment calculated on Exhibit A-108 (SAS-6).

STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

* * * * *

In the matter of the application of)
CONSUMERS ENERGY COMPANY)
for authority to increase its rates for the) Case No. U-21806
distribution of natural gas and for other relief.)
_____)

PROOF OF SERVICE

Lisa Page states that she is an employee of Dickinson Wright PLLC and that on April 23, 2025, she served the Direct Testimony and Exhibits of Timothy S. Lyons on behalf of Lansing Board of Water & Light and Michigan State University, together with this Proof of Service, upon the individuals listed on the attached Service List via electronic mail at their listed addresses.

Lisa Page

SERVICE LIST
MPSC CASE NO. U-21806

Administrative Law Judge

Honorable James M. Varchetti
Michigan Public Service Commission
varchettij@michigan.gov

**Association of Businesses
Advocating Tariff Equity**

Michael J. Pattwell
Stephen A. Campbell
Benjamin J. Holwerda
James Dauphinais (consultant)
mpattwell@clarkhill.com
scampbell@clarkhill.com
bholwerda@clarkhill.com
jdauphinais@consultbai.com

Attorney General Dana Nessel

Celeste R. Gill
gille1@michigan.gov
ag-enra-spec-lit@michigan.gov

**Citizens Utility Board of Michigan,
Michigan Environmental Council,
and Sierra Club**

Christopher M. Bzdok
Holly H. Hillyer
chris@tropospherelegal.com
holly@tropospherelegal.com
natasha@tropospherelegal.com

Consumers Energy Company

Gary A. Gensch, Jr.
Evan B. Keimach
Spencer A. Sattler
Bret A. Totoraitis
Anne M. Uitvlugt
Mark R. Ruzkiewicz
gary.genschjr@cmsenergy.com
evan.keimach@cmsenergy.com
spencer.sattler@cmsenergy.com
bret.totoraitis@cmsenergy.com
anne.uitvlugt@cmsenergy.com
mark.ruzkiewicz@cmsenergy.com
kelly.hall@cmsenergy.com
mpsc.filings@cmsenergy.com

**Ecology Center, Environmental Law &
Policy Center, Union of Concerned
Scientists, and Vote Solar**

Daniel Abrams
dabrams@elpc.org
aestrada@elpc.org
cboyce@elpc.org
mpscdocket@elpc.org

Energy Michigan

Laura A. Chappelle
Timothy J. Lundgren
Justin K. Ooms
lchappelle@potomaclaw.com
tlundgren@potomaclaw.com
jooms@potomaclaw.com

Lansing Board of Water & Light

Mark W. Matus
mark.matus@lbwl.com

**Lansing Board of Water & Light
and Michigan State University**

Nolan J. Moody
Cole V. Lussier
nmoody@dickinsonwright.com
clussier@dickinsonwright.com

MPSC Staff

Alena Clark
Michael J. Orris
Amit T. Singh
Anna B. Stirling
Lori Mayabb
clarka55@michigan.gov
orrism@michigan.gov
singha9@michigan.gov
stirlinga1@michigan.gov
mayabbl@michigan.gov

Retail Energy Supply Association

Jennifer Utter Heston
jheston@fraserlawfirm.com