

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.)
_____)

**LANSING BOARD OF WATER & LIGHT AND
MICHIGAN STATE UNIVERSITY'S OFFICIAL EXHIBITS**

| <u>Exhibit No.</u> | <u>Description</u> |
|---------------------------|--|
| 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 |

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 (c) | Weighted Dist. Non-HP Mains (d) | Weighted HP and Non HP Plant (Allocator 217) (e) |
|-------------------------------|--|--|--------------------------------|---------------------------------------|--|
| | (a) | (b) | | | |
| 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
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 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 |

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Schedule F-1.1

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 Witness: SMGeller
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| 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 |

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Schedule F-1.1

Case No.: U-21806
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| 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 |

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Schedule F-1.1

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| 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
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Schedule F-1.1

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| 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 |

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Schedule F-1.1

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| 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 |

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| 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

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Consumers Energy Company

Gas Cost-of-Service Study

Projected 12 Month Period: November 2025-October 2026

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

Schedule F-1.1

Case No.: U-21806
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MICHIGAN PUBLIC SERVICE COMMISSION
 Consumers Energy Company
 Gas Cost-of-Service Study
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 (\$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

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MICHIGAN PUBLIC SERVICE COMMISSION
Consumers Energy Company
 Gas Cost-of-Service Study
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 (\$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% |
| | 1,000 | 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% |
| | 1,000 | 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% |
| | 1,000 | 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% |
| | 1,000 | 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% |
| | 1,000 | 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% |
| | 100 | 0.8905 | 0.1023 | 0.0066 | 0.0006 | (0.0002) | 0.0001 | 0.0000 | 0.0000 |
| 113 | 100% | 89.05% | 10.23% | 0.66% | 0.06% | -0.02% | 0.01% | 0.00% | 0.00% |
| | 100 | 0.0000 | 0.7751 | 0.1960 | 0.0068 | 0.0156 | 0.0047 | 0.0017 | 0.0000 |
| 114 | 100% | 0.00% | 77.51% | 19.60% | 0.68% | 1.56% | 0.47% | 0.17% | 0.00% |
| | 100 | 0.9655 | 0.0341 | 0.0004 | 0.0000 | 0.0001 | 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% |
| | 100 | 0.6341 | 0.1180 | 0.1132 | 0.0251 | 0.0500 | 0.0357 | 0.0204 | 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)
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 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 | 157,949,963 | 29,948,787 | 30,199,569 | 8,182,841 | 18,679,317 | 18,970,211 | 27,277,483 | 16,527,639 |
| | 100% | 51.33% | 9.73% | 9.81% | 2.66% | 6.07% | 6.16% | 8.86% | 5.37% |
| 102 | 223,782,881 | 157,808,704 | 29,751,571 | 28,194,984 | 8,027,623 | 0 | 0 | 0 | 0 |
| | 100% | 70.52% | 13.29% | 12.60% | 3.59% | 0.00% | 0.00% | 0.00% | 0.00% |
| 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 |
| | 100% | 0.17% | 0.23% | 2.39% | 0.18% | 22.25% | 22.60% | 32.49% | 19.69% |
| 104 | 1.0000 | 0.5760 | 0.1111 | 0.1070 | 0.0254 | 0.0504 | 0.0437 | 0.0632 | 0.0232 |
| | 100% | 57.60% | 11.11% | 10.70% | 2.54% | 5.04% | 4.37% | 6.32% | 2.32% |
| 105 | 1.0000 | 0.5662 | 0.1100 | 0.1060 | 0.0256 | 0.0505 | 0.0451 | 0.0705 | 0.0260 |
| | 100% | 56.62% | 11.00% | 10.60% | 2.56% | 5.05% | 4.51% | 7.05% | 2.60% |
| 106 | 1.0000 | 0.6445 | 0.1192 | 0.1143 | 0.0250 | 0.0500 | 0.0343 | 0.0128 | 0.0000 |
| | 100% | 64.45% | 11.92% | 11.43% | 2.50% | 5.00% | 3.43% | 1.28% | 0.00% |
| 107 | 1.0000 | 0.6373 | 0.1221 | 0.1198 | 0.0301 | 0.0269 | 0.0223 | 0.0323 | 0.0094 |
| | 100% | 63.73% | 12.21% | 11.98% | 3.01% | 2.69% | 2.23% | 3.23% | 0.94% |
| 108 | 1,938,583 | 1,709,595 | 166,610 | 39,782 | 6,372 | 11,702 | 3,502 | 984 | 36 |
| | 100% | 88.19% | 8.59% | 2.05% | 0.33% | 0.60% | 0.18% | 0.05% | 0.00% |
| 109 | 1,846,892 | 1,709,595 | 119,353 | 15,633 | 539 | 1,282 | 359 | 128 | 3 |
| | 100% | 92.57% | 6.46% | 0.85% | 0.03% | 0.07% | 0.02% | 0.01% | 0.00% |
| 110 | 1.0000 | 0.9188 | 0.0641 | 0.0084 | 0.0003 | 0.0060 | 0.0018 | 0.0005 | 0.0000 |
| | 100% | 91.88% | 6.41% | 0.84% | 0.03% | 0.60% | 0.18% | 0.05% | 0.00% |
| 111 | 320,036 | 209,795 | 41,494 | 41,072 | 10,450 | 4,721 | 4,203 | 6,207 | 2,094 |
| | 100% | 65.55% | 12.97% | 12.83% | 3.27% | 1.48% | 1.31% | 1.94% | 0.65% |
| 112 | \$ 232,231 | \$ 147,876 | \$ 29,820 | \$ 30,009 | \$ 7,300 | \$ 4,721 | \$ 4,203 | \$ 6,207 | \$ 2,094 |
| | 100% | 63.68% | 12.84% | 12.92% | 3.14% | 2.03% | 1.81% | 2.67% | 0.90% |
| 113 | - | 0.89 | 0.10 | 0.01 | 0.00 | (0.00) | 0.00 | - | - |
| | 100% | 89.05% | 10.23% | 0.66% | 0.06% | -0.02% | 0.01% | 0.00% | 0.00% |
| 114 | - | - | 0.78 | 0.20 | 0.01 | 0.02 | 0.00 | 0.00 | 0.00 |
| | 100% | 0.00% | 77.51% | 19.60% | 0.68% | 1.56% | 0.47% | 0.17% | 0.00% |
| 115 | - | 0.97 | 0.03 | 0.00 | 0.00 | 0.00 | - | - | - |
| | 100% | 96.55% | 3.41% | 0.04% | 0.00% | 0.01% | 0.00% | 0.00% | 0.00% |
| 201 | 323,525 | 212,075 | 41,933 | 41,501 | 10,561 | 4,789 | 4,259 | 6,289 | 2,119 |
| | 100% | 65.55% | 12.96% | 12.83% | 3.26% | 1.48% | 1.32% | 1.94% | 0.65% |
| 202 | 122,449 | 86,350 | 16,279 | 15,428 | 4,393 | - | - | - | - |
| | 100% | 70.52% | 13.29% | 12.60% | 3.59% | 0.00% | 0.00% | 0.00% | 0.00% |
| 204 | 3,323,679 | 2,024,051 | 388,962 | 378,482 | 92,831 | 125,443 | 106,963 | 154,646 | 52,302 |
| | 100% | 60.90% | 11.70% | 11.39% | 2.79% | 3.77% | 3.22% | 4.65% | 1.57% |
| 205 | 8,678,876 | 6,838,604 | 851,245 | 483,067 | 100,222 | 197,115 | 127,192 | 70,006 | 11,425 |
| | 100% | 78.80% | 9.81% | 5.57% | 1.15% | 2.27% | 1.47% | 0.81% | 0.13% |
| 206 | 1,638,445 | 1,044,143 | 200,068 | 196,208 | 49,246 | 44,068 | 36,520 | 52,852 | 15,340 |
| | 100% | 63.73% | 12.21% | 11.98% | 3.01% | 2.69% | 2.23% | 3.23% | 0.94% |
| 207 | 168,990 | 107,693 | 20,635 | 20,237 | 5,079 | 4,545 | 3,767 | 5,451 | 1,582 |
| | 100% | 63.73% | 12.21% | 11.98% | 3.01% | 2.69% | 2.23% | 3.23% | 0.94% |
| 208 | 2,093,910 | 1,346,919 | 257,719 | 251,956 | 64,016 | 51,321 | 42,538 | 61,564 | 17,876 |
| | 100% | 64.33% | 12.31% | 12.03% | 3.06% | 2.45% | 2.03% | 2.94% | 0.85% |
| 209 | 23,968 | 15,274 | 2,927 | 2,870 | 720 | 645 | 534 | 773 | 224 |
| | 100% | 63.73% | 12.21% | 11.98% | 3.01% | 2.69% | 2.23% | 3.23% | 0.94% |
| 214 | 23,968 | 15,274 | 2,927 | 2,870 | 720 | 645 | 534 | 773 | 224 |
| | 100% | 63.73% | 12.21% | 11.98% | 3.01% | 2.69% | 2.23% | 3.23% | 0.94% |
| 215 | 134,210 | 85,319 | 17,836 | 18,262 | 4,346 | 2,122 | 2,048 | 3,089 | 1,189 |
| | 100% | 63.57% | 13.29% | 13.61% | 3.24% | 1.58% | 1.53% | 2.30% | 0.89% |
| 216 | 45,225 | 28,821 | 5,522 | 5,416 | 1,359 | 1,216 | 1,008 | 1,459 | 423 |
| | 100% | 63.73% | 12.21% | 11.98% | 3.01% | 2.69% | 2.23% | 3.23% | 0.94% |
| 217 | - | 0.6341 | 0.1180 | 0.1132 | 0.0251 | 0.0500 | 0.0357 | 0.0204 | 0.0034 |
| | 100% | 63.41% | 11.80% | 11.32% | 2.51% | 5.00% | 3.57% | 2.04% | 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 | Proposed Revenue | Difference Revenue | Difference Percent |
| | | \$000 | \$000 | \$000 | % |
| 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

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- ⁽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

Amy M. Cumbow states that she is an employee of Dickinson Wright PLLC and that on June 4, 2025, she served Lansing Board of Water & Light and Michigan State University's Official Exhibits, together with this Proof of Service, upon the individuals listed on the attached Service List via electronic mail at their listed addresses.

Amy M. Cumbow

SERVICE LIST
MPSC CASE NO. U-21806

Administrative Law Judge

Honorable James M. Varchetti
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