

STATE OF MICHIGAN  
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

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In the matter of the application of	)	
<b>CONSUMERS ENERGY COMPANY</b>	)	
for Ex Parte Approval of Certain Amendments	)	Case No. U-21859
to Rate GPD.	)	
_____	)	

**QUALIFICATIONS AND REBUTTAL TESTIMONY OF**  
**JESSE J. HARLOW**  
**MICHIGAN PUBLIC SERVICE COMMISSION**

**July 9, 2025**

**QUALIFICATIONS OF JESSE J. HARLOW**  
**CASE NUMBER U-21859**  
**PART 1**

1 Q. Please state your full name, business address, and occupation.

2 A. My name is Jesse J. Harlow and my business address is 7109 West Saginaw  
3 Highway, Lansing, Michigan 48917. I am employed as the Manager of the  
4 Renewable Energy Section of the Energy Resources Division at the Michigan  
5 Public Service Commission (MPSC or Commission).

6 Q. Please describe your educational background.

7 A. In 2005, I earned a Bachelor of Science in Engineering from Michigan State  
8 University. Prior to my course work at Michigan State University, I was in an  
9 engineering transfer program at Lansing Community College, where I was a  
10 member of the Phi Theta Kappa honor society.

11 Q. What is your professional work experience?

12 A. I have worked for the Commission since 2006. From 2006 through 2008, I  
13 worked in the Energy Grants Section of the Motor Carrier, Energy Grants, and  
14 Information Division. My primary responsibility was for award selection and  
15 administration of the Michigan Energy Efficiency (MIEE) grants. MIEE grants  
16 made up approximately 25% of the total allocations from the more than \$80  
17 million per year Low-Income and Energy Efficiency Fund.

18 In the later part of 2008, I transferred into the Renewable Energy  
19 Section and became involved in the implementation of 2008 Public Act (PA) 295,  
20 focusing on electric providers' Renewable Energy Plan filings.

21 At the beginning of 2019, I was assigned to head-up the Five-Year  
22 Distribution Planning efforts at the Commission and to serve as the Advisor to the  
23 Director of the Energy Operations Division.

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1                   From 2019-2021, I managed the Resource Adequacy and Retail  
2 Choice Section in the Energy Resources Division, with responsibilities for the  
3 Integrated Resource Planning Process, State Reliability Mechanism, Capacity  
4 Demonstrations, and Retail Choice.

5                   From 2021-2023, I managed the Interconnection and Distributed  
6 Energy Resources Section in the Energy Operations Division, with the  
7 responsibility of overseeing interconnections of customer-owned generation to the  
8 distribution grid and the integration of distributed energy into utility planning  
9 efforts, among other things.

10                  In 2023, I was tasked with managing the reinstated Renewable Energy  
11 Section in the Energy Resources Division to oversee Renewable Energy Planning  
12 efforts, pursuant to Public Act 235 of 2023.

13 Q.   Have you had any other training that is relevant to your testimony?

14 A.   Yes. In 2008, I attended the Institute of Public Utilities (IPU) Regulatory Studies  
15 Program, a two-week program with course work designed to educate regulatory  
16 professionals. In 2009, I attended the IPU Advanced Regulatory Studies  
17 Program. In 2011, I attended courses in both IPU's Regulatory Studies Program  
18 and Advanced Regulatory Studies Program. Since then, I have continued to  
19 attend various courses in both IPU's Regulatory Studies Program and Advanced  
20 Regulatory Studies Program. To stay abreast with the rapidly growing and  
21 evolving field of renewable energy, I have attended and continue to attend various  
22 renewable energy related seminars and conferences. I have also presented at a  
23 number of events on renewable energy and 2008 PA 295-related issues. In

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1 November of 2016, I received training from the Midcontinent Independent  
2 System Operator (MISO) on the Electric Generation Expansion Analysis System  
3 (EGEAS) Capacity Expansion Modeling Software.

4 Q. Have you filed testimony or rebuttal testimony before?

5 A. I have filed testimony and/or rebuttal testimony in the following cases:

- 6 1. U-16300 Consumers Energy Company's 2009 Renewable Energy Reconciliation  
7 on transfer price;
- 8 2. U-16356 Detroit Edison Company's 2009 Renewable Energy Reconciliation on  
9 transfer price;
- 10 3. U-16543 Consumers Energy Company's Amended Renewable Energy Plan on  
11 transfer price and solar program;
- 12 4. U-16580 Alpena Power Company's Biennial Renewable Energy Plan;
- 13 5. U-16582 Detroit Edison Company's Amended and Biennial Renewable Energy  
14 Plan on transfer price and solar program;
- 15 6. U-16588 Wisconsin Electric Power Company's Biennial Renewable Energy Plan  
16 on transfer price;
- 17 7. U-16367 Wisconsin Electric Power Company's 2010 Renewable Energy  
18 Reconciliation on transfer price;
- 19 8. U-16301 Consumers Energy Company's 2010 Renewable Energy Reconciliation  
20 on Pre-Act expenditures and transfer price;
- 21 9. U-16045-R Consumers Energy Company's 2010 PSCR on transfer price;
- 22 10. U-16581 Consumers Energy Company's Biennial Renewable Energy Plan;
- 23 11. U-16432-R Consumers Energy Company's 2011 PSCR on transfer price;
- 24 12. U-16662 Wisconsin Electric Power Company's 2011 Renewable Energy Cost  
25 Reconciliation on transfer price;
- 26 13. U-16655 Consumers Energy Company's 2011 Renewable Energy Cost  
27 Reconciliation on transfer price;
- 28 14. U-16656 Detroit Edison Company's 2011 Renewable Energy Cost Reconciliation  
29 on transfer price;
- 30 15. U-17302 DTE Electric Company's Biennial Renewable Energy Plan;
- 31 16. U-17301 Consumers Energy Company's Biennial Renewable Energy Plan on  
32 transfer price and solar program additions;
- 33 17. U-17321 Consumers Energy Company's 2012 Renewable Energy Cost  
34 Reconciliation on transfer price;
- 35 18. U-17322 Detroit Edison Company's 2012 Renewable Energy Cost Reconciliation  
36 on transfer price;
- 37 19. U-17631 Consumers Energy Company's 2013 Renewable Energy Cost  
38 Reconciliation on transfer price;
- 39 20. U-17633 Indiana Michigan Power Company's 2013 Renewable Energy Cost  
40 Reconciliation on transfer price;

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- 1 21. U-17632 DTE Electric Company's 2013 Renewable Energy Cost Reconciliation
- 2 on transfer price;
- 3 22. U-17752 Consumer Energy Company's Amended Renewable Energy Plan
- 4 regarding its Solar Gardens program;
- 5 23. U-17792 Consumers Energy Company's 2015 Renewable Energy Plan, with
- 6 respect to its treatment of transfer price as it applies to Company-owned facilities;
- 7 24. U-17804 DTE Electric Company's 2014 Renewable Energy Cost Reconciliation
- 8 on transfer price;
- 9 25. U-17805 Indiana Michigan Power Company's 2014 Renewable Energy Cost
- 10 Reconciliation on transfer price;
- 11 26. U-17809 Wisconsin Electric Power Company's 2014 Renewable Energy Cost
- 12 Reconciliation on transfer price;
- 13 27. U-18081 Consumers Energy Company's 2015 Renewable Energy Cost
- 14 Reconciliation on transfer price;
- 15 28. U-18090 Consumers Energy Company's Avoided Cost Case;
- 16 29. U-18091 DTE Electric Company's Avoided Cost Case;
- 17 30. U-18092 Indiana Michigan Power Company's Avoided Cost Case;
- 18 31. U-18093 Northern States Power Company's Avoided Cost Case;
- 19 32. U-18094 Upper Peninsula Power Company's Avoided Cost Case;
- 20 33. U-18392 Consumers Energy Company's T.E.S. Filer City Power Station Power
- 21 Purchase Agreement Approval Request;
- 22 34. U-18242 DTE Electric Company's 2016 Renewable Energy Cost Reconciliation
- 23 on transfer price;
- 24 35. U-18243 Indiana Michigan Power Company's 2016 Renewable Energy Cost
- 25 Reconciliation on transfer price;
- 26 36. U-18419 DTE Electric Company's Certificate of Necessity;
- 27 37. U-20165 Consumers Energy Company's Integrated Resource Plan;
- 28 38. U-20350 Upper Peninsula Power Company's Integrated Resource Plan;
- 29 39. U-20202 Consumers Energy Company's PSCR on State Reliability Mechanism;
- 30 40. U-21090 Consumers Energy Company's Integrated Resource Plan;
- 31 41. U-21080 Consumers Energy Company's Demand Response Reconciliation;
- 32 42. U-21044 DTE Electric Company's Demand Response Reconciliation;
- 33 43. U-21081 Upper Michigan Energy Resource Corporation's Integrated Resource
- 34 Plan;
- 35 44. U-21189 Indiana Michigan Power Company's Integrated Resource Plan;
- 36 45. U-21250 Alternative Electric Supplier Capacity Demonstration Show Cause Case;
- 37 46. U-21585 Consumers Energy Company's Rate Case on Renewable Assets;
- 38 47. U-21662 DTE Electric Company's Amended Renewable Energy Plan;
- 39 48. U-21816 Consumers Energy Company's Amended Renewable Energy;
- 40 49. U-21809 Consolidated With U-21811 Upper Peninsula Power Company's
- 41 Amended Renewable Energy and Integrated Resource Plan.

**REBUTTAL TESTIMONY OF JESSE J. HARLOW**  
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1 Q. What is the purpose of your rebuttal testimony?

2 A. The purpose of my rebuttal testimony is to specifically address Michigan Energy  
3 Innovation Business Council's (MEIBC) witness John D. Albers' statement  
4 regarding the cost of Company-owned renewable projects compared to purchase  
5 power agreements (PPA) and his recommendation, starting on page 19 of his  
6 direct testimony, regarding a 50% Company-owned/50% third-party-owned (also  
7 referred to as PPAs) model for wind, solar, and battery storage resources.

8 Q. Are you sponsoring any exhibits?

9 A. No.

10 Q. Do you believe that this filing is the appropriate place to address Renewable  
11 Energy Resource and Clean Energy Planning pursuant to Public Act 235 of 2023?

12 A. No, I do not. MPSC Staff (Staff) witness Nicholas Revere goes into more detail  
13 about this, but Staff believes that there are already processes in place that will  
14 provide a more appropriate forum to address all of these issues. While the  
15 intervenors in the instant case have focused on the Renewable Energy and Clean  
16 Energy requirements, there are several other issues that would require more  
17 detailed planning in the appropriate contested cases, such as distributed  
18 generation caps, choice caps, etc., which will require significant planning in the  
19 appropriate format if/when Consumers Energy (Consumers or the Company) has  
20 realized such load additions.

21 Q. On page 20 of MEIBC witness Albers' testimony, he quotes a statement from  
22 what I believe is the *2016 MPSC Report on the Implementation and Cost*  
23 *effectiveness of the PA 295 Renewable Energy Standard* Report that states that the

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1 weighted average cost of PPAs has been lower cost, can you provide some clarity  
2 to this statement?

3 A. In each year starting in 2011, Staff calculated the weighted (weighted by size)  
4 average cost of all Company-owned projects filed up to that point and compared  
5 this to the weighted average cost of PPAs filed to that point. This comparison  
6 was calculated through the 2018 reporting period, at which time the legislative  
7 requirement had reached its sunset period. The results flipped in each and every  
8 year<sup>1</sup>:

9 2011 – Company-owned were less expensive

10 2012 – PPAs were less expensive

11 2013 – Company-owned were less expensive

12 2014 – PPAs were less expensive

13 2015 – Company-owned were less expensive

14 2016 – PPAs were less expensive

15 2017 – Company-owned were less expensive

16 2018 – PPAs were less expensive

17 Additionally, the differential in cost comparison in each of these years has been  
18 extremely small. Based on my experience auditing all competitive solicitations  
19 resulting in each electric provider’s applications filed for contract approval with  
20 the Commission since 2009, I do not believe that there are significant costs  
21 savings to ratepayers from PPAs when compared to Company-owned projects. I

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<sup>1</sup> Each of these reports can be found here: <https://www.michigan.gov/mpsc/regulatory/reports/prior-renewable-reports>.

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1 do, however, believe that it is imperative that Michigan electric providers should  
2 continue to solicit third-party PPA projects in each of their annual requests for  
3 proposal to ensure that they are evaluating all available options.

4 Q. Do you agree with MEIBC witness Albers' recommendation that the Commission  
5 should require a 50/50 split between Company-owned and third-party-owned  
6 PPAs?

7 A. Staff believes that there is value to competition. Public Act 295 of 2008 required  
8 a 50/50 ownership split but this was at a time when Michigan utilities were new to  
9 building renewable energy projects and had little experience doing so. This  
10 requirement was rescinded with Public Act 342 of 2016. As evident above in  
11 reviewing Staff's weighted average cost comparison in each year's report,  
12 Michigan utilities were able to adapt and build projects at comparable cost to  
13 renewable developers. Staff believes that the Commission should continue to  
14 encourage Consumers to include the option for third-party-owned PPAs in each  
15 renewable energy and energy storage solicitation going forward but does not  
16 believe that it is prudent to require the Company to maintain an arbitrary 50/50  
17 portfolio in doing so.

18 Q. Would you elaborate on why you do not support MEIBC witness Albers'  
19 recommendation to the Commission to require the Company to maintain a 50/50  
20 portfolio?

21 A. Staff's opinion is that the Company should be choosing the most economical and  
22 viable resources that meet the statutory requirements, regardless of whether it is  
23 third-party-owned or Company-owned. Staff would not support the Company

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1 entering into PPAs that are more costly than Company-owned resources, or vice  
2 versa, for the sole purpose of meeting an arbitrary 50/50 requirement. Likewise,  
3 Staff also expects any Company-owned projects that are successful in a  
4 competitive request for proposal (RFP) process, to be built for the cost that it was  
5 bid at. Staff will continue to monitor the actual costs of Company-owned projects  
6 through annual renewable reconciliations. Projects should be chosen primarily on  
7 economic merit but should also consider other components, such as ability to  
8 meet timelines, risk associated with the project, financial stability of the entity,  
9 safety, etc., as these all can ultimately result in additional costs for ratepayers.

10 Q. Do you recommend that the Company include the option for third-party-owned  
11 PPAs in future solicitations?

12 A. Absolutely. Staff believes that it is imperative that the Company include third-  
13 party-owned PPAs in all future RFPs and believes it will be necessary to enter  
14 into PPAs in an effort to meet the aggressive renewable portfolio standards  
15 required of the Company in PA 235, especially if we see large single customer  
16 load such as data centers. Allowing third-parties to bid into and compete in RFPs  
17 and the Company's continued adherence to the competitive procurement  
18 guidelines, as established in the Commission's September 9, 2021 Order in Case  
19 No U-20852,<sup>2</sup> should ensure a cost-effective renewable procurement strategy  
20 going forward. If future Company-owned projects result in significant cost  
21 overruns that would have made them not as competitive as third-party projects in

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<sup>2</sup> <https://mi-psc.my.site.com/sfc/servlet.shepherd/version/download/068t000000TTDJAAA5>.

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1 | RFPs or if the Company precluded third-party PPAs in RFPs, Staff would then  
2 | consider supporting a 50/50 structure in subsequent biennial Renewable Energy  
3 | Plans (REPs) or Clean Energy Plans and/or not support approval of Company-  
4 | owned contract approval requests submitted for Commission approval.

5 | Q. Does this complete your rebuttal testimony?

6 | A. Yes, it does.

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Case No. U-21859

In the matter of the application of  
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REBUTTAL TESTIMONY OF  
  
DAVID W. ISAKSON  
  
MICHIGAN PUBLIC SERVICE COMMISSION

July 9, 2025

**REBUTTAL TESTIMONY OF  
DAVID W. ISAKSON  
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1 Q. Are you the same David W. Isakson that filed direct testimony on behalf of the Michigan  
2 Public Service Commission (MPSC) Staff (Staff) in the instant case?

3 A. Yes, I am.

4 Q. What is the purpose of your rebuttal testimony?

5 A. My rebuttal testimony will address certain proposals made by the Data Center Coalition  
6 (DCC), (MNSC), and the Attorney General (AG). In the following discussion I will refer  
7 to the Company's proposed Data Center provision, and the intervenors' recommendations  
8 about said provision, as the large load customer (LLC) provision, which I described in  
9 my direct testimony.

10 Q. What is Staff's response to DCC witness Justin Bieber's analysis of transmission revenue  
11 and transmission revenue requirement?<sup>1</sup>

12 A. Staff appreciates that DCC took the time to analyze how revenue from customers may go  
13 towards offsetting that individual customer's costs by focusing on transmission.  
14 However, like with customers on any rate it is difficult to impossible to directly tie one  
15 customer with their specific cost to serve. The whole point of the cost of service study  
16 exercise is to allocate system costs to customer classes, and not to individual customers.  
17 Imprecise rates (i.e. not tailored to the individual) are a *good* thing, because it causes  
18 rates to change gradually over time. This saves the customer from financing each and  
19 every upgrade, replacement, or change to their specific service as they occur. Customers  
20 making contributions in aid of construction (CIAC) must pay directly for their costs for  
21 line extensions, but that is only after an allowance is applied. That allowance is also

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<sup>1</sup> Direct Testimony of DCC witness Bieber, p 23, line 10 through p 32, line 4.

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**REBUTTAL TESTIMONY OF  
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1 imprecise because it essentially assumes that it will take some close-enough amount of  
2 time for the customer to generate revenue to be on-par with similar customers already  
3 paying base rates. Staff’s discussion here is to highlight that DCC’s analysis does not  
4 imply that there is a right answer for how much revenue certainty should be required  
5 from LLCs, but rather that there is a scale on which the Commission should judge the  
6 riskiness of customers requiring so much investment with how much revenue they should  
7 be guaranteed to provide. Rather than quibble with the details of DCC’s analysis, Staff  
8 instead reminds the Commission that there are many levers on which it can lean to  
9 increase or decrease the amount of risk faced by existing customers if LLC load fails to  
10 remain in service. In fact, DCC witness Bieber agrees that it is not necessary for the  
11 Company to recover the entire cost of incremental investment through minimum billing  
12 demand.<sup>2</sup> Instead the Commission’s focus should be weighing the risk of load loss with a  
13 reasonable amount of revenue guarantee.

14 Q. Is it appropriate to limit the LLC provision based on load factor?

15 A. No. AG witness Michael Deupree<sup>3</sup> and MNSC witness Caroline Palmer<sup>4</sup> both propose to  
16 limit the availability of the Company’s proposed tariff amendment to customers with a  
17 load factor of at least 80% and 75%, respectively. As explained by Staff in my direct  
18 testimony, the new tariff provision should be aimed at customers with very large, new  
19 load, which is what makes them unique customers.<sup>5</sup> While a data center customer may

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<sup>2</sup> Direct Testimony of DCC witness Bieber, p 32, lines 5-9.

<sup>3</sup> Direct Testimony of AG witness Deupree, p 12, line 16 through p 13, line 2.

<sup>4</sup> Direct Testimony of MNSC witness Palmer, p 9, lines 7-13.

<sup>5</sup> Direct Testimony of Staff witness Isakson, p 20, line 8 through p 21, line 6.

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1 generally have a higher load factor, it is not necessarily what sets them apart as a type of  
2 customer that requires greater financial scrutiny and revenue security. MNSC witness  
3 Palmer was confused as to why the Company proposed a minimum billing demand of  
4 80% but also not require a minimum load factor for the LLC provision.<sup>6</sup> The purpose of  
5 the higher minimum billing demand is to guarantee extra revenue certainty from the LLC,  
6 and not necessarily to match the customer's actual load factor. Indeed, if the LLC's load  
7 factor is expected to be 90%<sup>7</sup>, then adding a minimum requirement to the provision is not  
8 necessary and may disqualify LLCs that *should* take service on the provision, thus  
9 enabling the customer protections desired by the Company, Staff, and intervenors. For  
10 this reason, the availability of the Company's proposed tariff provision should not be  
11 limited by load factor.

12 Q. AG witness Deupree recommends that the Company define its proposed ramp up period  
13 and to include in that definition that the ramp up period conclude "when the data center  
14 customer in question's monthly peak demand equals or is greater than the minimum  
15 billing demand under its contract with the Company."<sup>8</sup> How may this proposal become  
16 problematic?

17 A. If the LLC's demand never fully reaches its initial contract capacity, then the customer  
18 could remain in the ramp up period indefinitely. If the LLC never reaches its minimum  
19 billing demand then it will never be subject to the various safeguards for other customers  
20 advocated for by the Company, Staff, and the AG. In this hypothetical that means that the

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<sup>6</sup> Direct Testimony of MNSC witness Palmer, p 12, lines 8-10.

<sup>7</sup> Direct Testimony of MNSC witness Palmer, p 12, lines 10-12.

<sup>8</sup> Direct Testimony of AG witness Deupree, p 14, lines 4-6.

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1           initial request for contract capacity was incorrect and should therefore be adjusted in  
2           order for the Company to be able to adequately plan for the correct amount of load. For  
3           this reason, the Commission should reject the AG’s proposal regarding the ramp-up  
4           period and instead approve the Company’s proposal to negotiate the ramp-up period with  
5           the customer via its rate contract for a maximum of 5 years. Staff does not take issue with  
6           the AG’s recommendation to further define the term “ramp up period” as long as its  
7           conclusion is not defined according to the AG’s other recommendation.

8    Q.     Does this conclude your rebuttal testimony?

9    A.     Yes, it does.

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**Case No. U-21859**

**QUALIFICATIONS AND REBUTTAL TESTIMONY OF**  
**NICHOLAS M. REVERE**  
**MICHIGAN PUBLIC SERVICE COMMISSION**

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**QUALIFICATIONS OF NICHOLAS M. REVERE**  
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**PART I**

1 Q. Please state your name and business address.

2 A. My name is Nicholas M. Revere. My business address is 7109 West Saginaw Hwy,  
3 Lansing, Michigan 48917.

4 Q. By whom are you employed and in what capacity?

5 A. I am employed by the Michigan Public Service Commission (MPSC or Commission) as  
6 the Director of the Energy Operations Division.

7 Q. Would you briefly describe your academic background?

8 A. I earned a Bachelor of Arts degree in Political Science and a Bachelor of Arts degree in  
9 Economics from Michigan State University in 2006. In August of 2008 and 2009, I  
10 completed the annual National Association of Regulatory Utility Commissioners  
11 (NARUC) regulatory studies program at Michigan State University, which included  
12 courses on ratemaking, rate case auditing, regulatory policy, and other regulatory issues.  
13 In September of 2010, I completed the Institute for Public Utilities Advanced Regulatory  
14 Studies Program. In October 2012, I completed the Association of Edison Illuminating  
15 Companies' Advanced Course in Load Research.

16 Q. What are your current responsibilities at the MPSC?

17 A. As Director of the Energy Operations Division, I oversee the responsibilities of the  
18 division. The responsibilities of the division include, but are not limited to: enforcement  
19 of technical standards and service quality rules; review of certain electric distribution  
20 proposals, expenses, and expenditures; certain financial incentives and disincentives;  
21 emergency management and planning; cyber and physical security; monitoring of  
22 petroleum and propane fuel sectors; reviewing natural gas and electric power supply costs  
23 and plans under 1982 PA 304; review of certain electric generation costs; review of

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1 demand response proposals and costs; ensuring compliance with statutes regarding the  
2 distributed generation program; interconnection rules and procedures; reviewing  
3 renewable siting requests under 2023 PA 233, as well as monitoring of compliance for  
4 approved siting requests. Prior to assuming my current role, I was manager of the Rates  
5 and Tariffs section of the MPSC, with responsibilities including, but not limited to, cost-  
6 of-service, rate design, and tariffs for utilities.

7 Q. Have you previously filed testimony in any cases before the Commission?

8 A. Yes. I filed testimony in the following cases:

<u>Case</u>	<u>Company</u>	<u>Case Type</u>
U-15645	Consumers Energy Electric	Rate Case
U-15766	MichCon Gathering v. Highmount	Act 9 Complaint
U-15768	Detroit Edison/DTE Electric	Rate Case
U-15985	MichCon/DTE Gas	Rate Case
U-15986	Consumers Energy Gas	Rate Case
U-16169	SEMCO Energy Gas	Rate Case
U-16191	Consumers Energy Electric	Rate Case
U-16566	Consumers Energy Electric	RDM Recon
U-16568	Upper Peninsula Power Company	RDM Recon
U-16780	Detroit Edison/DTE Electric	RDM Recon
U-16830	Wisconsin Electric Power Company	Rate Case
U-16952	Detroit Edison/DTE Electric	ECIM Recon
U-16999	MichCon/DTE Gas	Rate Case
U-17643	Consumers Energy Gas	Rate Case

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1	U-17688	Consumers Energy Electric	Act 169
2	U-17689	Detroit Edison/DTE Electric	Act 169
3	U-17701	MichCon/ DTE Gas	IRM
4	U-17735	Consumers Energy Electric	Rate Case
5	U-17767	Detroit Edison/DTE Electric	Rate Case
6	U-17882	Consumers Energy Gas	Rate Case
7	U-17990	Consumers Energy Electric	Rate Case
8	U-18010	Consumers Energy Gas	Contract
9	U-18014	Detroit Edison/DTE Electric	Rate Case
10	U-18124	Consumers Energy Gas	Rate Case
11	U-18224	Upper Michigan Energy Resources Corporation	CON
12	U-18239	Consumers Energy Electric	SRM
13	U-18248	Detroit Edison/DTE Electric	SRM
14	U-18250	Consumers Energy Electric	Securitization
15	U-18253	Upper Michigan Energy Resources Corporation	SRM
16	U-18254	Upper Peninsula Power Company	SRM
17	U-18255	Detroit Edison/DTE Electric	Rate Case
18	U-18258	Cloverland Electric Cooperative	SRM
19	U-18322	Consumers Energy Electric	Rate Case
20	U-18370	Indiana Michigan Power Company	Rate Case
21	U-18999	DTE Gas	Rate Case
22	U-20111	Upper Peninsula Power Company	TCJA Credit A
23	U-20114	Michigan Gas Utilities	TCJA Credit A

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1	U-20130	Upper Michigan Energy Resources Corporation	SRM
2	U-20131	Upper Peninsula Power Company	SRM
3	U-20144	Cloverland Electric Cooperative	SRM
4	U-20162	DTE Electric	Rate Case
5	U-20189	DTE Gas	TCJA Credit B
6	U-20276	Upper Peninsula Power Company	Rate Case
7	U-20284	DTE Electric	TCJA Credit B
8	U-20298	DTE Gas	TCJA Calculation C
9	U-20309	Consumers Energy	TCJA Calculation C
10	U-20316	Indiana Michigan Power Company	TCJA Credit B
11	U-20317	Indiana Michigan Power Company	TCJA Calculation C
12	U-20322	Consumers Energy Gas	Rate Case
13	U-20233	Consumers Energy Gas	GCR Plan
14	U-20359	Indiana Michigan Power Company	Rate Case
15	U-20479	SEMCO Energy Gas	Rate Case
16	U-20561	DTE Electric	Rate Case
17	U-20642	DTE Gas	Rate Case
18	U-20650	Consumers Energy Gas	Rate Case
19	U-20150	CARE v. Upper Peninsula Power Company	Complaint
20	U-20697	Consumers Energy Electric	Rate Case
21	U-20889	Consumers Energy Electric	Securitization
22	U-20940	DTE Gas	Rate Case
23	U-20963	CE Electric	Rate Case

**QUALIFICATIONS OF NICHOLAS M. REVERE**  
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1	U-21148	Consumers Energy Gas	Rate Case
2	U-20836	DTE Electric	Rate Case
3	U-21224	Consumers Energy Electric	Rate Case
4	U-21286	Upper Peninsula Power Company	Rate Case
5	U-21308	Consumers Energy Gas	Rate Case
6	U-21297	DTE Electric	Rate Case
7	U-21389	Consumers Energy Electric	Rate Case
8	U-21461	Indiana Michigan Power Company	Rate Case
9	U-21384	DTE Gas	Depreciation
10	U-21291	DTE Gas	Rate Case
11	U-21490	Consumers Energy Gas	Rate Case
12	U-21540	Michigan Gas Utilities	Rate Case
13	U-21555	Upper Peninsula Power Company	Rate Case
14	U-21534	DTE Electric	Rate Case
15	U-21585	CE Electric	Rate Case
16	U-21816	CE Electric	REP Case
17	U-21806	CE Gas	Rate Case

**REBUTTAL TESTIMONY OF NICHOLAS M. REVERE**  
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1 Q. What is the purpose of your rebuttal testimony in this case?

2 A. The purpose of my testimony is to respond to certain claims made by several intervening  
3 parties about the appropriate way to account for the impact of data center load on various  
4 other programs and processes.

5 Q. Are you sponsoring any exhibits?

6 A. No.

7 **Impact of Data Center Load**

8 Q. Please summarize the various impacts of data center load identified by intervenors.

9 A. The Ecology Center, The Environmental Law & Policy Center, Union of Concerned  
10 Scientists, and Vote Solar (collectively the Clean Energy Organizations or CEO) witness  
11 Saad Siddique discusses how data center load could affect the ability of the Company to  
12 meet its clean and renewable energy goals under statute, claiming the load would make  
13 the current plan insufficient, and result in more cost and risk.<sup>1</sup> Michigan Energy  
14 Innovation Business Council, the Institute for Energy Innovation, and United  
15 (collectively MEIU) witness John D. Albers also discusses how data center load could  
16 affect the Company's obligations under various statutes, including those related to the  
17 Integrated Resource Plan (IRP) process and clean and renewable energy goals, and  
18 available tax exemptions.<sup>2</sup> Attorney General (AG) witness Michael W. Deupree  
19 discusses how data center load could affect the ability of the Company to meet its  
20 renewable energy goals under statute, as well as the availability of tax exemptions.<sup>3</sup>

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<sup>1</sup> CEO witness Siddique Direct Testimony, pp. 7-14.

<sup>2</sup> MEIU witness Albers Direct Testimony, pp. 5-7.

<sup>3</sup> AG witness Deupree Direct Testimony, pp. 22-25.

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1 Michigan Environmental Council, Natural Resources Defense Council, Sierra Club, and  
2 Citizens Utility Board of Michigan (collectively MNSC) witness Douglas B. Jester  
3 discusses the statutory requirements for data center tax exemptions and clean and  
4 renewable energy goals.<sup>4</sup>

5 Q. How do the intervenors propose these impacts should be dealt with?

6 A. In the main, the intervenors propose dealing with these impacts in the instant case  
7 through various means. CEO witness Saddique recommends that the Commission  
8 modify the data center provision to “require potential data center customers to develop  
9 clean energy sourcing plans as part of their applications for electric service” the  
10 information within which would be used by the Company to, in part, evaluate how the  
11 load would impact its RES compliance.<sup>5</sup> CEO witness Saddique also proposes the  
12 provision “should include a clear pathway for prospective data center customers to utilize  
13 Consumers’ Voluntary Large Customer Renewable Energy Program (or a similar  
14 program) to access new, incremental, time-matched, deliverable clean energy to help  
15 serve their new load requirement.”<sup>6</sup> MEIU witness Albers proposes a “clean transition  
16 tariff” that would “provide for the customer’s ability to choose the type of resources  
17 desired, such as generation, transmission, or distribution resources that are sourced or  
18 supported via utility procurements, bilateral or trilateral contracting, behind-the-meter  
19 and/or front-of-meter collocation arrangements.”<sup>7</sup> MEIU witness Albers also proposes  
20 that such a tariff would also provide options for the customer to “make incremental

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<sup>4</sup> MNSC witness Jester Direct Testimony, pp. 13-15.

<sup>5</sup> CEO witness Saddique Direct Testimony, p. 15.

<sup>6</sup> CEO witness Saddique Direct Testimony, p. 16.

<sup>7</sup> MEIU witness Albers Direct Testimony, pp. 9-10.

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1 monetary contributions to existing EWR, DR, VPP, and demand flexibility programs,”  
2 “implementation of dynamic transformer rating”, “deployment of grid enhancing  
3 technologies” as alternatives.<sup>8</sup> MEIU witness Albers also recommends duplicating the  
4 current “External Power Purchase Agreement” option under the Company’s Voluntary  
5 Green Pricing Program (VGP) outside of the VGP and including in the proposed tariff  
6 that the Company will issue requests for proposals (RFPs) for generation specific to  
7 serving particular customers’ needs.<sup>9</sup> MNSC witness Jester claims the tariff provision  
8 contemplated in the instant case should provide the options necessary to meet the tax  
9 exemption requirements through “bespoke resources that reasonably match the data  
10 center’s load” including that “Consumers Energy provide at least 60% renewable energy  
11 to data center customers as part of any bespoke resource portfolio.”<sup>10</sup> AG witness  
12 Deupree recommends “a requirement that the Company enter into a contract with the  
13 customer for the procurement of at least 60 percent of its load requirement from  
14 renewable sources located within MISO Zone 7.”<sup>11</sup>

15 Q. Does Staff agree with these proposals?

16 A. Not for the purposes of the instant case. It is worth reiterating that data center (or other  
17 large) customers currently have the ability to request service from the Company without  
18 any of the protections for other customers contemplated by the Company’s proposed  
19 GPD provision or proposed revisions thereto. Indeed, the schedule in this case is  
20 accelerated, at least in part, to ensure such protections are in place as quickly as possible.

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<sup>8</sup> MEIU witness Albers Direct Testimony, pp. 12-13.

<sup>9</sup> MEIU witness Albers Direct Testimony, pp. 15-16.

<sup>10</sup> MNSC witness Jester Direct Testimony, pp. 14-15.

<sup>11</sup> AG witness Deupree Direct Testimony, pp. 23-24.

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1 Many of the issues identified by the intervenors have existing processes through which  
2 they are considered as part of a holistic case, rather than only as they apply to customers  
3 under the provision, rendering the requested solutions duplicative, unnecessary, or  
4 inappropriately narrowed. The integrated resource planning (IRP), renewable energy  
5 planning (REP), and capacity demonstration processes set up by the Commission  
6 consistent with the prevailing statutes are the appropriate place to consider the resources  
7 and plans that are most appropriate to ensure compliance with those statutes. Considering  
8 such issues outside of the context of those established processes risks failing to consider  
9 everything appropriate in determining how best to comply with those statutes. There are  
10 other issues under the jurisdiction of the Commission (energy waste reduction, etc.) that  
11 also will be affected by the addition of load such as that contemplated by the proposed  
12 provision which also have existing processes by which that impact should be considered  
13 in the appropriate context. While Staff is not taking a position on the actions required of  
14 the Company to ensure compliance with the provisions of the statute related to data  
15 center tax exemptions in the instant case, it is Staff's opinion that the provision proposed  
16 by the Company should be modified to apply to any load above a certain size. For that  
17 reason, as well as the relative urgency of the protections contemplated by the proposed  
18 (as modified by Staff's proposals) provision resulting in a truncated proceeding in the  
19 instant case, any necessary tariff alterations necessary as a result of the data center tax  
20 exemption provision should be contemplated in another case. It is also unnecessary to  
21 duplicate an already existing VGP provision outside of the VGP or list anything related to  
22 VGP programs in the proposed provision; any prospective customer under the provision  
23 will be made aware of their options under the VGP as part of conversations with the

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1 Company regarding potentially being served by the Company, and there is no given  
2 reason why utilizing a particular provision of the VGP program would be undesirable to  
3 customers because it is presented as part of the VGP program. For all of the above  
4 reasons, the issues identified by the intervenors are best dealt with through the processes  
5 set up to deal with them, rather than on an ad-hoc basis in the instant case. Allowing a  
6 customer under the provision to “buy down” their contribution to the increased  
7 requirements under the various statutes by paying for other customers to effectively lower  
8 the load that is covered by it is also much better contemplated in a separate proceeding  
9 with a wider scope and the ability to consider such options in the context of alternatives;  
10 the same is true of technologies such as dynamic transformer ratings and grid-enhancing  
11 technologies. As described above, a number of intervenors also claim that serving  
12 customers under this provision is distinguishable from service provided to other  
13 customers to the point that they should be treated as if they are being served individually  
14 rather than as a part of the Company’s overall load. While Staff agrees that the sheer  
15 scale of the customers to be served under the proposed provision is unique, the Company  
16 will still serve them as part of their overall load and plan for their overall load including  
17 these customers, so such treatment is unjustified, inappropriate, and may be  
18 discriminatory as such options are not available to other customers.

19 Q. Does Staff have any other issues with the concept relied on by many intervenors that  
20 customers under the proposed provision should pay directly for resources that are used to  
21 “serve them directly”?

22 A. Yes, Staff has a number of issues with this concept. First, the intervenors seem to believe  
23 that any resources built to accommodate load under the provision would be more

**REBUTTAL TESTIMONY OF NICHOLAS M. REVERE**  
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1 expensive than the resources that would otherwise be built to serve customers. This  
2 belief is not supported by any evidence provided in the instant case. In fact, it is entirely  
3 possible that the scale of the generation required to serve the load contemplated under the  
4 provision in addition to that already planned for could be less expensive than what would  
5 have otherwise been built. Second, as discussed previously, the Company plans its  
6 generation to serve the entirety of the load it is responsible for, not for individual  
7 customers. Therefore, under standard ratemaking, costs are allocated to customers based  
8 on measures of how they contribute to the load that needs to be served by the Company  
9 in total. While MNSC witness Jester identifies the long-term industrial load retention  
10 rate being based on a specific generating plant as an example of how the costs of certain  
11 plants may be assigned to individual customers<sup>12</sup>, that is more the exception that proves  
12 the rule as it required passage of legislation to enable something different than the  
13 standard. Third, it is almost axiomatic that a new generating plant will be more  
14 expensive than existing plants due to inflation of costs and depreciation of existing assets  
15 over time (outside of massive technological shifts), and that would be true whether the  
16 plants were built to serve new or existing load. Fourth, time-matching a specific plant(s)  
17 generation to a specific customer, particularly given the resources likely built under the  
18 statutory requirements, is unrealistic. For all of these reasons, the concept that customers  
19 under the provision should pay directly for plants that “serve them directly” should be  
20 rejected. In addition, these facts show that claiming “subsidization” by other customers  
21 is inaccurate if every customer pays the cost to serve their portion of the total requirement

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<sup>12</sup> MNSC witness Jester Direct Testimony, p. 17.

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1 | based on appropriate allocations of the total costs, leading to the necessity of rejecting  
2 | those claims.

3 | Q. Does this conclude your testimony?

4 | A. Yes, it does.

STATE OF MICHIGAN  
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

\* \* \* \* \*

**In the matter on the application of** )  
**CONSUMERS ENERGY COMPANY** )  
**for Ex Parte Approval of Certain Amendments** )  
**to Rate GPD.** )  
\_\_\_\_\_ )

**Case No. U-21859**

**PROOF OF SERVICE**

Jillian Bowden, being duly sworn, deposes and says that on the 9<sup>th</sup> day of July, 2025, A.D., she emailed a copy of the attached U-21859 Rebuttal Testimony of Harlow Isakson and Revere to the persons as shown on the attached list.

*Jillian Bowden* \_\_\_\_\_  
Jillian Bowden

Subscribed and sworn to before me  
this 9<sup>th</sup> day of July, 2025.

\_\_\_\_\_  
Michelle L. Conarton, Notary Public  
State of Michigan, County of Ingham  
Acting in the County of Eaton  
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