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October 21, 2025

VIA ELECTRONIC CASE FILING


Executive Secretary
Michigan Public Service Commission
7109 W. Saginaw Highway
Lansing, Michigan 48917

Re: Case No. U-21870 – In the matter of the application of CONSUMERS ENERGY COMPANY for authority to increase its rates for the generation and distribution of electricity and for other relief.

Dear Executive Secretary:

Enclosed for filing please find the **Association of Businesses Advocating Tariff Equity's Rebuttal Testimony of Brian C. Andrews** and **Proof of Service** in the above-referenced proceeding.

Sincerely,

CLARK HILL PLC
Stephen A. Campbell
Campbell
Stephen A. Campbell
 Digitally signed by: Stephen A. Campbell
DN: CN = Stephen A. Campbell email = SCampbell@clarkhill.com C = US
O = Clark Hill PLC
Date: 2025.10.21 13:20:40 -04'00'

SAC/lkd

cc: Parties of Record

**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 generation and distribution of)
electricity and for other relief.)

Case No. U-21870

Rebuttal Testimony and Exhibit of

Brian C. Andrews

On behalf of

Association of Businesses Advocating Tariff Equity

October 21, 2025



Project 11862

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

)	
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CONSUMERS ENERGY COMPANY)	
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the generation and distribution of)	
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)	

Rebuttal Testimony of Brian C. Andrews

I. INTRODUCTION

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Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017.

Q WHAT IS YOUR OCCUPATION?

A I am a consultant in the field of public utility regulation and a Principal with the firm of Brubaker & Associates, Inc. (“BAI”), energy, economic and regulatory consultants.

Q PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A This information is included in Appendix A to my testimony.

Q ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?

A I am appearing on behalf of the Association of Businesses Advocating Tariff Equity (“ABATE”). ABATE consists of large usage customers that purchase substantial amounts of electric power and/or delivery service from Consumers Energy

1 Company (“Consumers” or “Company”). They primarily take service under Consumers’
2 Rate GPD, Rate GPTU, Rate EIP, Rate GP, Rate GSG-2, and/or Rate LTILRR.

3 **Q WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

4 A The purpose of my Rebuttal Testimony is to respond to the Direct Testimony of Ms.
5 Caroline Palmer whose positions have been sponsored by the Michigan Environmental
6 Council (“MEC”), Natural Resources Defense Council (“NRDC”), and Citizens Utility
7 Board of Michigan (“CUB”). Specifically, I will respond to Ms. Palmer’s allocation
8 proposal for certain distribution assets.

9 **II. REBUTTAL OF CAROLINE PALMER**

10 **Classification of AMI Meters**

11 **Q WHAT IS YOUR UNDERSTANDING OF MS. PALMER’S PROPOSAL REGARDING**
12 **THE CLASSIFICATION OF ADVANCED METERING INFRASTRUCTURE (AMI)**
13 **METER COSTS?**

14 A Ms. Palmer recommends changing the Company’s current approach of classifying AMI
15 meters as 100% customer related. She proposes dividing these costs among
16 customer, demand, and energy components based on an allocation of 47% customer,
17 17% demand, and 36% energy.¹

¹ Direct Testimony of Caroline Palmer at page 9, lines 13-15.

1 **Q DO YOU AGREE WITH MS. PALMER’S RECOMMENDATION TO RECLASSIFY AMI**
2 **METER COSTS?**

3 A No. The Company’s current treatment of AMI meters as entirely customer-related is
4 correct and consistent with cost-causation principles and long-standing Commission
5 precedent.

6 **Q WHY SHOULD AMI METERS CONTINUE TO BE CLASSIFIED AS 100%**
7 **CUSTOMER-RELATED?**

8 A Every customer, regardless of their size or usage pattern, must have a meter to receive
9 service and be billed accurately. The cost of metering is caused by the existence of
10 the customer relationship, not by how much energy the customer consumes or
11 demands at peak. AMI technology does not change this fundamental causation, it
12 merely provides an updated means of measuring and communicating customer usage.
13 The Michigan Public Service Commission has repeatedly approved classifying meters
14 as customer-related, including Consumers’ AMI investments, and there is no new
15 record evidence to justify departing from this standard.

16 **Q MS. PALMER SUGGESTS THAT AMI METERS PRODUCE SYSTEM LEVEL**
17 **ENERGY AND DEMAND BENEFITS THAT JUSTIFY SHARED COST**
18 **ALLOCATION. HOW DO YOU RESPOND?**

19 A First, a fundamental principle of cost allocation is the concept of cost-causation,
20 meaning customers should be allocated the costs they cause. Allocating costs based
21 on alleged benefits to various customer classes conflicts with this principle. Second,
22 while AMI systems provide some operational benefits, those benefits are incidental and
23 system wide, not direct drivers of metering costs. The purpose and function of the

1 meters remain customer specific, to measure consumption and support billing. Any
2 secondary energy or demand benefits are properly captured in operational savings and
3 not in the classification of the meter plant itself.

4 Exhibit AB-20, provides' Consumers response to discovery regarding the AMI
5 meter issue and demonstrates that residential customers have 1,716,384 AMI meters
6 installed, Commercial customers have 233,462 AMI meters installed, and the Primary
7 Rate Schedule GP only has 690 AMI meters installed. Therefore, the residential
8 customers represent 88.00% of the installed AMI meters, Commercial represents
9 11.97% and Primary represents just 0.04%. Only 690 of Consumers' industrial
10 customers that are on Rate Schedule GP use AMI meters. Not a single customer that
11 takes service under Rate Schedules GPD, GPTU, or EIP uses an AMI meter, meaning
12 they do not cause this cost.

13 Furthermore, any alleged benefits from AMI meter usage will go to the
14 customers and classes that use them. If there are energy savings from the knowledge
15 that an AMI meter provides, then the customer will see immediate savings on monthly
16 bills, via reduced consumption. If a customer uses AMI information to reduce their peak
17 demand, savings could be immediate or long-term. If a customer has a demand charge
18 billing component and they reduce their peak demand, then they will see that savings
19 on their monthly bill. If peak demand reduction is large enough for the overall class,
20 then that customer's class will see a reduced share of allocated costs in future rate
21 cases. The Primary customers represent essentially 0% of the AMI meters, therefore,
22 in general, the Primary customer classes neither cause these costs, nor will they see
23 any benefits from AMI. More specifically, Rate Schedules GPD, GPTU, and EIP do not
24 use AMI meters, therefore, they do not cause these costs, nor do they realize any
25 benefit from them being used by customers in other classes.

1 **Q WOULD ADOPTING MS. PALMER’S PROPOSAL IMPROVE COST RECOVERY**
2 **ACCURACY OR FAIRNESS AMONG CUSTOMER CLASSES?**

3 A No. Her proposed hybrid classification would introduce subjective weighting and
4 reduce transparency, making results dependent on assumptions about unquantified
5 benefits. It would also shift costs away from residential and commercial customers and
6 onto Primary customers without any engineering or economic evidence that those
7 customers cause or avoid meter costs differently. Maintaining the customer-based
8 allocator ensures fairness and regulatory consistency. Ms. Palmer’s proposal would
9 unfairly shift approximately \$59.5 million of AMI meter costs to the Primary Customer
10 classes which neither cause nor benefit from these costs.

11 **Allocation of Distribution Plant**

12 **Q WHAT CHANGES DOES MS. PALMER RECOMMEND REGARDING**
13 **DISTRIBUTION COSTS?**

14 A Ms. Palmer recommends rejecting the Company’s voltage differentiated allocation of
15 distribution costs. She claims that increased distributed generation has created
16 bidirectional power flows such that higher voltage customers benefit from or use
17 portions of the lower-voltage system.²

18 **Q DO YOU AGREE WITH MS. PALMER’S POSITION ON VOLTAGE**
19 **DIFFERENTIATION?**

20 A No. Ms. Palmer provides no engineering analysis, empirical data, or system studies to
21 demonstrate that higher voltage customers actually use, depend upon, or benefit from

² Direct Testimony of Caroline Palmer at page 17, lines 10-18.

1 the lower-voltage distribution network. The Company's allocation method is properly
2 based on physical use of facilities and voltage level of service, which are the true cost
3 drivers.

4 **Q WHY IS VOLTAGE BASED COST ALLOCATION THE CORRECT APPROACH?**

5 A Distribution facilities are planned, built, and operated to serve customers connected at
6 specific voltage levels. High-voltage customers are served upstream of the low-voltage
7 system and do not utilize those facilities; therefore, they do not cause the associated
8 costs. The Company's Electric Asset Categorization ("EAC") system improves
9 accuracy by mapping actual plant investments to their voltage level of use.³ Assigning
10 low-voltage system costs to high-voltage customers would distort cost responsibility
11 and create cross-subsidies that violate the cost-causation principle.

12 **Q MS. PALMER ARGUES THAT BIDIRECTIONAL POWER FLOWS FROM**
13 **DISTRIBUTED GENERATION UNDERMINE TRADITIONAL VOLTAGE BASED**
14 **COST ALLOCATION. DO YOU AGREE?**

15 A No. While distributed generation can cause limited instances of reverse flow at the
16 local level, neither Ms. Palmer nor Consumers have presented any evidence that such
17 flows are significant or system-wide. The Company itself is still developing analytical
18 tools to measure the extent of bidirectional flow.⁴ Until measurable data demonstrates
19 that higher-voltage customers are materially served by lower-voltage assets, the
20 long-established allocation method should remain unchanged.

³ Direct Testimony of Megan L. Hayward at pages 177-180 and Exhibit A-111 (MLH-5).

⁴ Exhibit MEC-17.

1 Q HAS MS. PALMER PROVIDED ANY QUANTITATIVE ANALYSIS SUPPORTING
2 HER CLAIM THAT HIGH-VOLTAGE CUSTOMERS BENEFIT FROM
3 LOWER-VOLTAGE FACILITIES?

4 A No. Ms. Palmer offers no quantitative study, system model, or power flow analysis
5 showing any measurable benefit or usage. Her argument rests on general assertions
6 about the potential future effects of distributed energy resources, not on actual
7 engineering evidence from the Company's system.

8 Q WHAT WOULD BE THE RESULT IF THE COMMISSION ADOPTED MS. PALMER'S
9 RECOMMENDED CHANGES?

10 A Adopting her proposals would improperly shift costs away from the low-voltage
11 residential and commercial customers which cause them and on to higher-voltage
12 commercial and industrial customers, despite those higher-voltage customers requiring
13 no use of the lower-voltage distribution system. This would contradict the core principle
14 that customers should pay the costs they cause to be incurred.

15 **Allocation of Distribution Batteries**

16 Q WHAT IS MS. PALMER'S RECOMMENDATION REGARDING THE ALLOCATION
17 OF DISTRIBUTION BATTERY COSTS?

18 A Ms. Palmer recommends that Consumers allocate the costs of distribution batteries to
19 all distribution customers, regardless of voltage level. She argues that these batteries
20 provide system-wide benefits such as capacity deferral, voltage support, and resiliency,
21 and therefore should not be assigned only to low-voltage customers.⁵

⁵ Direct Testimony of Caroline Palmer at page 18, lines 4-15.

1 **Q DO YOU AGREE WITH MS. PALMER’S RECOMMENDATION TO ALLOCATE**
2 **DISTRIBUTION BATTERY COSTS TO ALL CUSTOMERS?**

3 A No. Ms. Palmer’s recommendation lacks both engineering evidence and analytical
4 support. The Company’s treatment of these costs as LVD is correct because the
5 batteries currently in service are physically connected to, and operate within, the
6 low-voltage portion of the distribution system. The customers who are served from
7 these circuits are the ones who directly cause these costs and benefit from these
8 assets.

9 **Q WHY IS IT APPROPRIATE TO ALLOCATE DISTRIBUTION BATTERY COSTS**
10 **ONLY TO LOW-VOLTAGE CUSTOMERS?**

11 A The batteries are installed specifically to support local circuits, address local reliability
12 or voltage issues, and manage load on low-voltage feeders. These assets are not part
13 of the transmission or high-voltage system used by Primary customers. The benefits
14 are localized to the circuits where the batteries are deployed. Allocating those costs to
15 customers who do not physically or operationally use those facilities would violate the
16 cost-causation principle.

17 **Q MS. PALMER CLAIMS THAT CONSUMERS HAS NOT PROVIDED EVIDENCE**
18 **THAT BATTERIES SERVE ONLY LOWER-VOLTAGE CUSTOMERS. HOW DO**
19 **YOU RESPOND?**

20 A Consumers has documented that its distribution batteries are connected at voltages
21 between 8.32 kV and 24.9 kV, which are classified as low-voltage distribution. These
22 facilities are deployed to support the electric distribution system at those voltage levels.

1 The absence of a published manual does not negate the fact that these assets are not
2 serving higher-voltage or transmission level customers.⁶

3 **Q DOES MS. PALMER PROVIDE ANY SYSTEM ANALYSIS OR COST EVIDENCE**
4 **SHOWING THAT HIGH-VOLTAGE CUSTOMERS BENEFIT FROM THESE**
5 **LOW-VOLTAGE BATTERIES?**

6 A No. Ms. Palmer provides no quantitative analysis, modeling, or engineering study
7 demonstrating that high voltage or Primary customers receive measurable benefits
8 from the Company's distribution batteries. Her recommendation is based on general
9 assertions about potential system benefits, not on actual data or operational evidence.

10 **Q COULD ALLOCATING BATTERY COSTS TO ALL CUSTOMERS CAUSE COST**
11 **SHIFTING AMONG CLASSES?**

12 A Yes. If battery costs were spread across all distribution customers, Primary customers,
13 who do not use these low-voltage assets, would be forced to pay for facilities installed
14 to serve other parts of the system. This would unfairly shift costs away from the
15 customers who actually cause (and benefit from) those investments, violating
16 cost-causation principles and creating cross-subsidies among classes.

⁶ Exhibit MEC-18.

III. CONCLUSION

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Q PLEASE SUMMARIZE YOUR OVERALL CONCLUSIONS REGARDING MS. PALMER'S PROPOSALS ON METERS, DISTRIBUTION PLANT, AND DISTRIBUTION BATTERIES.

A Ms. Palmer's recommendations to reclassify AMI meters, revise voltage-based distribution allocations, and spread distribution battery costs across all customers should be rejected in their entirety. Each proposal departs from established cost-causation principles, lacks quantitative or engineering evidence, and would improperly shift costs away from customers who actually cause (and benefit from) these investments. Consumers' existing methods of classifying meters as 100% customer-related, allocating distribution costs by voltage level of service, and assigning distribution battery costs to the low-voltage customers served by those assets are consistent with system design, regulatory precedent, and fairness among customer classes. The Commission should therefore maintain the current allocation practices and reject all of Ms. Palmer's proposed changes.

Q DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A Yes, it does.

549252

Qualifications of Brian C. Andrews

1 **Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140,
3 Chesterfield, MO 63017.

4 **Q PLEASE STATE YOUR OCCUPATION.**

5 A I am a consultant in the field of public utility regulation and a Principal with the firm of
6 Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

7 **Q PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL
8 EMPLOYMENT EXPERIENCE.**

9 A I received a Bachelor of Science Degree in Electrical Engineering from the Washington
10 University in St. Louis/University of Missouri - St. Louis Joint Engineering Program. I
11 have also received a Master of Science Degree in Applied Economics from Georgia
12 Southern University.

13 I have attended training seminars on multiple topics including class cost of
14 service, depreciation, power risk analysis, production cost modeling, cost-estimation
15 for transmission projects, transmission line routing, MISO load serving entity
16 fundamentals and more.

17 I am a member and a former President of the Society of Depreciation
18 Professionals. I have been awarded the designation of Certified Depreciation
19 Professional ("CDP") by the Society of Depreciation Professionals. I am also a certified
20 Engineer Intern in the State of Missouri.

21 As a Principal at BAI, and as an Associate, Senior Consultant, Consultant,
22 Associate Consultant and Assistant Engineer before that, I have been involved with

1 several regulated and competitive electric service issues. These have included book
2 depreciation, fuel and purchased power cost, transmission planning, transmission line
3 routing, resource planning including renewable portfolio standards compliance, electric
4 price forecasting, class cost of service, power procurement, and rate design. This has
5 involved use of power flow, production cost, cost of service, and various other analyses
6 and models to address these issues, utilizing, but not limited to, various programs such
7 as Strategist, RealTime, PSS/E, MatLab, R Studio, ArcGIS, Excel, and the United
8 States Department of Energy/Bonneville Power Administration's Corona and Field
9 Effects ("CAFÉ") Program. In addition, I have received extensive training on the
10 PLEXOS Integrated Energy Model and the EnCompass Power Planning Software. I
11 have provided testimony on many of these issues before the Public Service
12 Commissions in Arizona, Arkansas, California, Colorado, Florida, Illinois, Indiana,
13 Kansas, Kentucky, Louisiana, Michigan, Minnesota, Missouri, Montana, New Mexico,
14 Oklahoma, South Carolina, Texas, Virginia, and Washington DC.

15 BAI was formed in April 1995. BAI provides consulting services in the
16 economic, technical, accounting, and financial aspects of public utility rates and in the
17 acquisition of utility and energy services through RFPs and negotiations, in both
18 regulated and unregulated markets. Our clients include large industrial and institutional
19 customers, some utilities and, on occasion, state regulatory agencies. We also prepare
20 special studies and reports, forecasts, surveys and siting studies, and present seminars
21 on utility-related issues.

22 In general, we are engaged in energy and regulatory consulting, economic
23 analysis and contract negotiation. In addition to our main office in St. Louis, the firm
24 also has branch offices in Corpus Christi, Texas; Louisville, Kentucky and Phoenix,
25 Arizona.

Question:

Request 50:

Please refer to Ms. Connelly's workpaper supporting the Class Cost of Service Study, A-16 (EAD-2) to A-88 (EAD-4) and WP-EAD-76-125.xlsx, and Consumers' response to U-21870-MNSC-CE-0221, which has been provided as Exhibit MEC-16 of MNSC Witness Palmer's direct testimony. MEC-16 shows the total industrial meters of 1,493, consisting of 148 AMI meters and 1,345 non-AMI meters. In Ms. Connelly's workpaper, on the tab titled Input6 Sales and Revenues, the Company shows 4,163 Primary voltage customers. Please explain the discrepancy between the number of industrial meters and the number of Primary customers.

Response:

Some of the Company's Primary customers are classified as commercial customers in the EIA dataset. The only Primary COSS class with industrial customers and AMI meters is GP. Other differences between the EIA figures and the Input6 Sales and Revenue tab data exist because the latter reflects test year values.

Witness: Emily A. Davis
Date: October 14, 2025

Question:

Request 51:

Please provide the number of AMI meters installed at each voltage level and class, in the same groups contained in the Class Cost of Service Study.

Response:

See the table below where N/A is listed for COSS classes with no AMI meters.

Cost of Service Class	Count of AMI Meters
Residential	1,716,384
GML	385
GS	214,660
GSD	18,417
GP	690
GPDV1	N/A
GPDV2	N/A
GPDV3	N/A
GSG	N/A
GPTU1	N/A
GPTU2	N/A
GPTU3	N/A
EIP1	N/A
EIP2	N/A
EIP3	N/A

Witness: Emily A. Davis

Date: October 14, 2025

Question:

Request 52:

Please provide the Average Meter Expense for each voltage level and class, in the same groups contained in the Class Cost of Service Study (shown at line 245 of the Input2 tab, of Ms. Connelly's Workpaper, A-16 (EAD-2) to A-88 (EAD-4) and WP-EAD-76-125.xlsx), for AMI meters only.

Response:

See the table below which provides the average AMI meter set cost. N/A is listed for COSS classes with no AMI meters.

Cost of Service Class	Average AMI Meter Set Cost
Residential	\$176
GML	\$662
GS	\$549
GSD	\$1,114
GP	\$6,458
GPDV1	N/A
GPDV2	N/A
GPDV3	N/A
GSG	N/A
GPTU1	N/A
GPTU2	N/A
GPTU3	N/A
EIP1	N/A
EIP2	N/A
EIP3	N/A

Witness: Emily A. Davis

Date: October 14, 2025

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 generation and distribution of)
electricity and for other relief.)
_____)

Case No. U-21870

ALJ Jonathan F. Thoits

PROOF OF SERVICE

STATE OF MICHIGAN)
) ss
COUNTY OF WAYNE)

Lauren K. Degnan, being first duly sworn, deposes and says that on October 21, 2025, she did cause to be served: the *Association of Businesses Advocating Tariff Equity's Rebuttal Testimony of Brian C. Andrews*, as well as this *Proof of Service*, in the above docket, via electronic mail to the persons identified on the attached service list.

Lauren K. Degnan Digitally signed by: Lauren K. Degnan
DN: CN = Lauren K. Degnan email =
LDegnan@clarkhill.com C = US O = Clark Hill
PLC
Date: 2025.10.21 13:20:59 -04'00'

Lauren K. Degnan

SERVICE LIST
MPSC Case No. U-21870

<p>Administrative Law Judge Hon. Jonathan F. Thoits Administrative Law Judge Michigan Public Service Commission 7109 W. Saginaw Hwy., 3rd Floor Lansing, Michigan 48917 Email: thoitsj@michigan.gov</p>	<p>Counsel for MPSC Staff Daniel E. Sonneveldt Amit T. Singh Nicholas Q. Taylor Alena M. Clark Adam M. Cozort Michael J. Orris Email: sonneveldtd@michigan.gov singha9@michigan.gov taylorl10@michigan.gov clarka55@michigan.gov cozortal@michigan.gov orrism@michigan.gov</p> <p>Lori Mayabb Email: mayabbl@michigan.gov</p>
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