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VIA ELECTRONIC CASE FILING

October 21, 2025

Ms. Lisa Felice, Executive Secretary
Michigan Public Service Commission
7109 W. Saginaw Highway
Lansing, MI 48917

Re: Case No. U-21870

Dear Ms. Felice:

Please find attached the following for paperless filing in the above-captioned matter:

**The Kroger Co's Rebuttal Testimony of Jared Robertson; and
Proof of Service**

Please place this document(s) of file.

Very truly yours,

Kurt J. Boehm, Esq.
Jody Kyler Cohn, Esq.
Michael L. Kurtz, Esq., (Michigan ##P67067)
BOEHM, KURTZ & LOWRY

KJBkew
Attachment

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

OF

JARED R. ROBERTSON

ON BEHALF OF

THE KROGER CO.

OCTOBER 21, 2025

1 **REBUTTAL TESTIMONY OF JARED R. ROBERTSON**
2 **ON BEHALF OF THE KROGER CO.**

3
4 **Introduction**

5 **Q. Please state your name and business address.**

6 A. My name is Jared Robertson. My business address is 111 E Broadway, Suite
7 1200, Salt Lake City, Utah, 84111.

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

9 A. I am a Senior Consultant for Energy Strategies, LLC. Energy Strategies is
10 a private consulting firm specializing in economic and policy analysis applicable to
11 energy production, transportation, and consumption.

12 **Q. On whose behalf are you testifying in this proceeding?**

13 A. My testimony is being sponsored by The Kroger Co. (“Kroger”). Kroger is
14 one of the largest retail grocers in the United States and operates more than 20
15 accounts in the territory served by Consumers Energy (“Consumers” or “the
16 Company”). These facilities purchase approximately 47 million kWh annually
17 from Consumers. The majority of Kroger’s load is served under rate GPD.

18 **Q. Please describe your professional experience and qualifications.**

19 A. I hold a Bachelor of Science in Economics from Brigham Young University
20 - Idaho and have completed the majority of the coursework for a Master of Arts in
21 Economics with a concentration in public utility policy and regulation from New
22 Mexico State University. Prior to my employment with Energy Strategies, I was a
23 member of the Regulatory Accounting Department for Dominion Energy Services,

1 Ms. Palmer’s recommendation to classify and allocate AMI meter costs based on
2 proportional benefits instead of cost causation represents a significant departure
3 from traditional cost allocation practice of allocating costs based on *cost causation*
4 and utilizes a flawed methodology of assigning costs based on benefits. Instead, I
5 recommend that the Commission approve Consumers Energy’s (“the Company”)
6 proposed cost allocation based on its weighted customer allocator.

7 I also recommend that the Commission reject Ms. Palmer’s
8 recommendation to not use Consumers Energy’s new Electric Asset Categorization
9 (“EAC”) to inform the allocation of costs in the cost of service study (“COSS”) for
10 low-voltage distribution assets based on her assertion that there are bi-directional
11 power flows on the distribution system. Regardless of any potential bi-directional
12 power flows, higher voltage customers do not *cause* Consumers Energy to invest
13 in low-voltage distribution infrastructure. Ms. Palmer’s recommendation seeks to
14 allocate low-voltage distribution costs to higher voltage customers based on alleged
15 benefits, instead of cost causation. Furthermore, she does not provide evidence to
16 demonstrate or quantify the benefits that she alleges higher voltage customers might
17 receive from the low-voltage distribution system.

18

19 **Response to Witness Caroline Palmer**

20 ***AMI Cost Allocation***

21 **Q. How does the Company allocate AMI costs in its recommended COSS?**

22 A. The Company uses a weighted customer allocation for metering equipment,
23 which includes AMI meters.

1 **Q. Can you please explain the Company’s weighted customer allocation factor?**

2 A. The allocation factor for each rate schedule is determined by dividing the
3 product of customer count and average cost of meters for each rate schedule by the
4 total cost of all meters. This weighting assigns the cost of meters according to each
5 rate schedule’s contribution to the total cost of all meters.

6 **Q. What does Witness Palmer recommend with respect to the allocation of AMI
7 costs?**

8 A. Witness Palmer proposes to allocate the costs of AMI meters as 36%
9 energy-related, 17% demand-related, and 47% customer-related.

10 **Q. What justification does Witness Palmer offer to support her position?**

11 A. Ms. Palmer explains that AMI meters are part of a larger grid modernization
12 that enables benefits such as reduced energy theft, reductions to peak demand, and
13 reduced energy consumption.¹ Witness Palmer claims that the overall impact of
14 benefits is tied to the use of AMI meters and so the costs of AMI meters should be
15 allocated based on the classification of benefits.²

16 As additional justification to allocate AMI meter costs by customer,
17 demand, and energy, she points to the rulings of Commissions in Maryland, and
18 Colorado.³ The Maryland Public Service Commission determined that the cost of
19 AMI meters should be allocated on a basis of 56% customer-related, 26% demand-
20 related, and 18% energy-related.⁴ The Colorado Public Utilities Commission

¹ Direct Testimony Caroline Palmer, pg. 8.

² *Id.* pg. 8.

³ *Id.* pgs. 11-12.

⁴ Public Service Commission of Maryland Case No. 9418, Order No. 87884, November 15, 2016, pgs. 105-106.

1 determined that the appropriate allocation for AMI meters is 83% customer-related
2 and 17% demand-related, but ordered a detailed study of the issue for the following
3 rate case.⁵

4 **Q. How does Witness Palmer determine the appropriate allocation percentages
5 for customer, demand, and energy to be applied to AMI meter costs?**

6 A. The allocators that she proposes are calculated based on proportional
7 customer, demand, and energy benefits attributable to AMI in Exhibit A-72 (JRC-
8 1) from Consumers 2023 general rate case, Case No. U-21389.⁶

9 **Q. What information does Exhibit A-72 (JRC-1) from Consumers 2023 general
10 rate case contain?**

11 A. This exhibit provides actual and projected cost and benefit data for the
12 Smart Grid Program implemented by Consumers Energy for the years 2007 through
13 2032.⁷

14 **Q. Does Ms. Palmer provide calculations to support her proposed energy,
15 demand, and customer weightings?**

16 A. Although Ms. Palmer does not explain her calculations in testimony, it
17 appears that she uses the total achieved and projected benefits from the Company's
18 Smart Grid Program for the years from 2007 to 2032 to calculate her proposed
19 energy and demand weightings for her proposed composite allocator. Witness
20 Palmer's proposed 36% energy weighting component of the allocator is equal to

⁵ Colorado Public Utilities Commission Docket No. 23AL-0243E. February 7, 2024. 2023 CO Phase II Electric Rate Review Decision No. C24-0117, pg. 23.

⁶ Direct Testimony of Caroline Palmer, pg. 9.

⁷ *In the matter of the application for Consumers Energy Company for authority to increase its rates for the generation and distribution of electricity and for other relief.* Case No. U-21389, Exhibit A-72 (JRC-1).

1 the sum of line items, “Theft Reduction”, “AMI Induce Conservation & Efficiency
2 Energy”, and “Demand Response Conserved Energy” divided by the line item,
3 “Total Non Capital Benefits before Costs – Electric”.⁸ Her proposed 17% demand
4 weighting component of the allocator is equal to the sum of line items, “AC Load
5 Control Avoided Generation, Transmission”, and “Demand Response Avoided
6 Generation, Transmission” divided by the line item,
7 “Total Non Capital Benefits before Costs.”⁹ Her proposed 47% customer weighting
8 component of the allocator is equal to 100% less the proposed energy and demand
9 weightings.¹⁰

10 **Q. You explain above that Witness Palmer proposes weightings for her**
11 **recommended AMI composite allocation factor based on the types of benefits**
12 **identified for the Company’s Smart Grid Program. Did the Company’s**
13 **quantified benefits from Smart Grid Program include benefits from other**
14 **smart grid elements besides AMI?**

15 A. Yes. The exhibit that Witness Palmer relies on for her proposed allocators
16 contains data on the Company’s entire Smart Grid/Advanced Metering
17 Infrastructure Program. The testimony of Consumers Energy Witness Jason R.
18 Coker explains that this program and the associated benefits are due to various
19 program metrics, smart meter installations, load control switch installations, and
20 system enhancements.¹¹

⁸ *Id.* Exhibit A-72 (JRC-1), pg. 4, Column O, lines 38, 39, 41, and 44.

⁹ *Id.* Exhibit A-72 (JRC-1), pg. 4, Column O, lines 36 and 37.

¹⁰ Direct Testimony of Caroline Palmer, pg. 9.

¹¹ *In the matter of the application for Consumers Energy Company for authority to increase its rates for the generation and distribution of electricity and for other relief.* Case No. U-21389, Direct Testimony of Jason R. Coker, pg. 3.

1 **Q. Do Ms. Palmer’s recommended energy, demand, and customer weightings**
2 **align with quantifiable AMI benefits?**

3 A. No. As I explain above, Ms. Palmer’s proposed allocators are based on
4 estimated and forecasted benefits from the Company’s entire Smart Grid Program,
5 as opposed to just the benefits that are projected to result from the Company’s AMI
6 infrastructure.

7 **Q. Does Ms. Palmer’s recommendation follow traditional cost causation**
8 **principles?**

9 A. No, it does not. Traditional cost causation principles indicate that the
10 customer who needs the meter incurs the meter cost and therefore should pay for it.
11 However, Ms. Palmer’s recommendation would modify the cost allocation based
12 on actual and estimated benefits, instead of cost causation.

13 **Q. Does Michigan statute require that electric rates be based on the cost of**
14 **service?**

15 A. As provided in MCL § 460.11(1), “Except as otherwise provided in this
16 subsection, the commission shall ensure the establishment of electric rates equal to
17 the cost of providing service to each customer class.”¹²

18 I am not a lawyer and am not offering a legal opinion. However, the statute
19 states that rates should be equal to the cost of providing service. A plain
20 interpretation of this language indicates that costs should be allocated based on cost
21 causation. There is no mention of setting rates based on benefits as distinct from
22 cost causation.

¹² **Michigan Compiled Laws § 460.11(1)**. (n.d.). *Michigan Legislature*. Retrieved from
<https://www.legislature.mi.gov/Laws/MCL?objectName=mcl-460-11>

1 **Q. To the extent that AMI does provide system benefits that reduce demand and**
2 **energy related costs, would those benefits be realized by the customers with**
3 **AMI meters?**

4 A. To the extent that certain customer classes leverage the benefits of AMI to
5 reduce costs on the system by reducing their coincident peaks, that will reduce the
6 costs that would be allocated to that customer class in a COSS.

7 While it is possible that there may be some production and distribution
8 investments that can be avoided or deferred due to changing customer behavior, or
9 reductions to overall market prices, those are hypothetical avoided costs. However,
10 an embedded cost of service study allocates actual embedded costs, not
11 hypothetical avoided costs.

12 **Q. What is your assessment of her recommendation?**

13 A. I disagree with Ms. Palmer that the costs associated with AMI meters should
14 be allocated to customers based on the classification of the benefits for the entire
15 Smart Grid Program.

16 The correct cost allocation methodology is to assign the cost of the AMI
17 meter to the customer who causes the cost.

18 **Q. What is your recommendation with respect to the allocation of AMI meters as**
19 **proposed by Ms. Palmer?**

20 A. I recommend that the Commission reject Ms. Palmer's recommendation to
21 classify and allocate AMI meter costs based on proportional benefits instead of cost
22 causation. Ms. Palmer's recommendation represents a significant departure from
23 the traditional cost allocation practice of allocating costs based on cost causation

1 and utilizes a flawed methodology of assigning costs based on benefits. Instead, I
2 recommend that the Commission approve Consumers' proposed cost allocation
3 based on weighted customers.

4

5 ***Low Voltage Distribution Cost Allocation***

6 **Q. What does Ms. Palmer recommend with respect to the EAC report and**
7 **resulting class peak voltage allocations?**

8 A. Witness Palmer recommends that the Commission reject the Company's
9 proposed COSS allocations to downstream-voltage customers based on the new
10 EAC report. As a result of the Company's new EAC report, additional cost
11 categories have been identified that provide a more detailed breakout of costs, and
12 new allocators are proposed for these costs. Ms. Palmer recommends that the
13 Commission reject the use of this new report to inform the allocation of costs for
14 low-voltage distribution assets.¹³

15 **Q. How do the expanded cost categories aid in allocating costs based on the cause?**

16 A. In the context of low-voltage and high-voltage customers, the expanded cost
17 categories inform the Company of which assets and costs exist in order to provide
18 service to a class of customer.¹⁴ For example, the low-voltage distribution assets
19 and costs that are identified by the EAC do not exist to serve the high-voltage
20 customers. The Company builds and maintains these assets to serve low-voltage
21 customers.

¹³ Direct Testimony of Caroline Palmer, pg. 17.

¹⁴ Direct Testimony of Emily A. Davis, pgs. 8-9

1 **Q. What justification does Ms. Palmer provide to support her recommendation?**

2 A. Ms. Palmer explains that Consumers has historically excluded customers
3 taking service at higher voltage levels from cost allocation for certain infrastructure
4 due to the fact that such customers did not contribute to system costs at lower
5 voltage levels.¹⁵ Ms. Palmer alleges that this historical cost allocation practice is
6 based on the theory that higher voltage customers do not benefit from the lower
7 voltage distribution system because power flows in one direction from high to low
8 voltage. However, she claims that recent changes to the power system have resulted
9 in bi-directional flow of electricity between the high and low sides of distribution
10 assets. As distributed energy resources have increased, she claims that electricity
11 from these resources causes high-voltage customers to benefit from low-voltage
12 distribution assets.¹⁶

13 **Q. Do you agree with Ms. Palmer that the Company has previously excluded**
14 **customers taking service at higher voltage levels from cost allocation for**
15 **certain customers because those customers did not contribute to system costs**
16 **at lower voltage levels?**

17 A. Yes, I do. Based on traditional cost causation principles, higher voltage
18 customers are not allocated costs for lower voltage distribution facilities because
19 they do not cause the utility to invest in lower voltage infrastructure. For example,
20 customers at primary voltages do not cause Consumers to invest in secondary
21 distribution infrastructure.

¹⁵ Direct Testimony of Caroline Palmer, pg. 15.

¹⁶ *Id.*

1 **Q. Would you agree that this historical cost allocation practice is based on the**
2 **theory that high-voltage customer do not benefit from the lower voltage**
3 **distribution system?**

4 A. Not exactly. As I explained above, traditional cost allocation principles
5 indicate that the customer who *causes* the need for the utility to incur certain costs
6 should be allocated those cost. This is not the same thing as allocating embedded
7 costs based on an alleged *benefit*.

8 The low-voltage distribution system exists to serve low-voltage customers
9 and would not exist if there were only high-voltage customers. The possibility of
10 bi-directional flow of electricity does not indicate that the low-voltage distribution
11 system was built to serve high-voltage customers.

12 **Q. Notwithstanding your concerns about allocating low-voltage distribution costs**
13 **to high-voltage customers based on alleged benefits instead of cost causation,**
14 **does Ms. Palmer provide any evidence to demonstrate that the occurrence of**
15 **bi-directional flows of electricity benefit higher voltage customers?**

16 A. No, she does not. Ms. Palmer claims that due to bi-directional power flows,
17 lower voltage assets are now being used to serve some of the requirements of higher
18 voltage customers, and therefore higher voltage customers share cost responsibility
19 for low-voltage assets. In support of this claim, she refers to the Company's
20 response to discovery acknowledging that bi-directional flows *may* include flow of
21 electricity from lower-voltage to high-voltage distribution equipment.¹⁷

¹⁷ *Id.*

1 However, this acknowledgement by the Company of the *possibility* that
2 power may sometimes flow from lower-voltage to higher-voltage distribution
3 equipment does not constitute evidence that such flows occur. Moreover, even if
4 bi-directional power flows may occasionally flow from lower-voltage to higher-
5 voltage distribution equipment, Ms. Palmer does not provide any evidence
6 regarding the frequency or magnitude of such occurrences to demonstrate the
7 degree to which higher voltage customers might allegedly benefit by receiving
8 power from a DER.

9 Additionally, Ms. Palmer’s claim fails to recognize the fact that bi-
10 directional power flows cause challenges for Consumers when managing the grid.
11 In the same response to discovery which Ms. Palmer cites, the Company states,
12 “The referenced bullet points on p. 34 of Exhibit A-129 (MPK-19) indicate indirect
13 challenges associated with customer technology adoption that the Company will
14 have to address, including but not limited to bi-directional power flows and power
15 quality issues. The Company must consider these issues to ensure any impact to the
16 grid and the customers it serves are proactively mitigated.”¹⁸ Thus, while the
17 Company understands that bi-directional flow of electricity *may* occur, it also
18 makes it clear that there are challenges associated with new customer technologies
19 that will need to be mitigated.

20 **Q. What is your assessment of Ms. Palmer’s recommendation?**

21 A. Witness Palmer’s recommendation to remove categories of costs prevents
22 proper ratemaking by not allocating costs based on the cause of those costs. Her

¹⁸ Consumers Energy response to discovery, U21870-MNSC-CE-0222 (a).

1 claim that the low-voltage distribution system benefits high-voltage customers
2 through bi-directional flow of electricity is unsubstantiated by any data and is an
3 issue that the Company confirms they must mitigate.

4 **Q. What is your recommendation?**

5 A. I recommend that the Commission reject Witness Palmer's
6 recommendation to not utilize updated cost categories from the EAC to inform the
7 allocation of costs in the COSS based on her assertion that there are bi-directional
8 power flows on the distribution system. Regardless of any bi-directional power
9 flows, higher voltage customers clearly do not *cause* the Company to invest in low-
10 voltage distribution infrastructure. Ms. Palmer's recommendation seeks to allocate
11 low-voltage distribution costs to higher voltage customers based on alleged
12 benefits, instead of cost causation. Furthermore, she does not provide evidence to
13 demonstrate any measurable benefits which she alleges that higher voltage
14 customers receive from the low-voltage distribution system.

15 **Q. Does this conclude your direct testimony?**

16 A. Yes, it does.

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 |
|--|----------------------------|------------------|

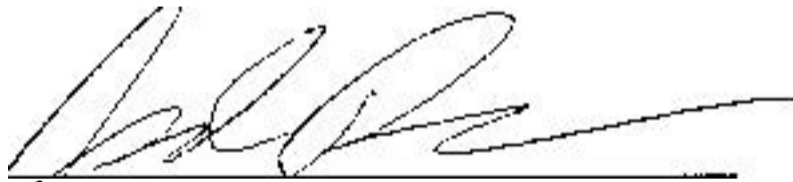
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)

CHESTERFIELD COUNTY)

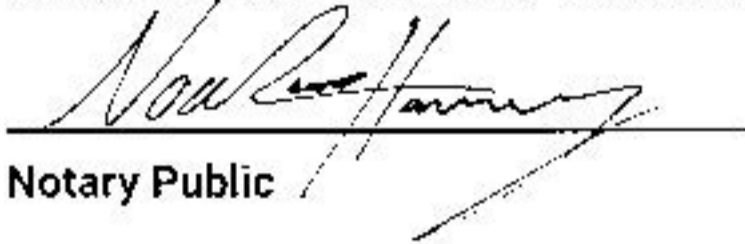
Jared Robertson being first duly sworn, deposes and states that:

1. He is a Senior Analyst with Energy Strategies. L.L.C., in Salt Lake City, Utah;
2. He is the witness who sponsors the accompanying testimony entitled "Rebuttal Testimony of Jared Robertson"
3. Said testimony was prepared by him and under his direction and supervision
4. If inquiries were made as to the facts and schedules in said testimony he would respond as therein set forth and
5. The aforesaid testimony and schedules are true and correct to the best of his knowledge, information and belief.



Jared Robertson

Subscribed and sworn to or affirmed before me this 21st day of October, 2025, by Jared Robertson.



Notary Public



**STATE OF MICHIGAN
BEFORE THE PUBLIC UTILITIES 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 (E-file) ALJ Jonathan F. Thoits |
|---|---------------------------------|--|

PROOF OF SERVICE

I, Kurt J. Boehm, being duly sworn, depose and say that on October 21, 2025, I served (via electronic mail) THE KROGER CO's REBUTTAL TESTIMONY OF JARED ROBERTSON; and its PROOF OF SERVICE upon the persons listed on the attached Certificate of Service.

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**CERTIFICATE OF SERVICE
CASE NO. U-21870**

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