

**Appendix A**

**MICHIGAN PUBLIC SERVICE COMMISSION**  
Consumers Energy Company  
 Revenue Deficiency (Sufficiency)  
 For the Projected 12-Month Period Ending April 30, 2027  
 (\$000)

Case No.: U-21870  
 PFD  
**Appendix A**

Line No.	( a ) Description	( b ) Source	( c ) (Reply Brief) Applicant Projection	( d ) PFD Adjustment	( e ) PFD Projection
1	Rate base	Exhibit No.: A-12 (PDD-31)	15,330,175	(305,904)	15,024,271
2	Adjusted net operating income	Exhibit No.: A-13 (PDD-36)	707,685	33,931	741,616
3	Overall rate of return	Line 2 / Line 1	4.62%	0.32%	4.94%
4	Required rate of return	Exhibit No.: A-14 (MRB-1), Schedule D-1	6.30%	-0.91%	5.39%
5	Income requirement	Line 1 * Line 4	966,144	(155,854)	810,291
6	Income deficiency (sufficiency)	Line 5 - Line 2	258,459	(189,784)	68,675
7	Revenue conversion factor	Exhibit No.: A-13 (PDD-38)	1.3381	-	1.3381
8	Revenue Deficiency / (Sufficiency)	Line 6 * Line 7	345,839	(253,947)	91,892
9	Return On - Campbell Regulatory Asset	Appendix A.2	76,984	(529)	76,455
10	Revenue Deficiency / (Sufficiency) - Total	Line 8 + Line 9	422,823	(254,475)	168,347
11	Forestry Ramp-up - Impact of O&M Deferral	Appendix A.3	-	(21,691)	(21,691)
12	SAP S/4HANA - Impact of O&M Deferral	Appendix A.4	-	(14,679)	(14,679)
13	Revenue Deficiency / (Sufficiency) - Total	Line 10 + Line 11 + Line 12	422,823	(290,846)	131,977

**MICHIGAN PUBLIC SERVICE COMMISSION**  
Consumers Energy Company  
 Campbell Regulatory Asset - Return On  
 For the Projected 12-Month Period Ending April 30, 2027  
 (\$000)

Case No.: U-21870  
 PFD  
**Appendix A.2**

Line No.	( a ) Description	( b ) Source	( c ) Amount
<b><u>Return on Campbell Regulatory Asset</u></b>			
1	Campbell 1-2 Regulatory Asset - Average Balance	Ex. A-77 (PDD-53), Line 4	314,639
2	Campbell 3 Regulatory Asset - Average Balance	Ex. A-77 (PDD-53), Line 8	773,030
3	Total Campbell Average Regulatory Asset Balance Test Year	Line 1 + Line 2	<u>1,087,669</u>
<b><u>Cost of Capital</u></b>			
4	Pre-tax Weighted Average Cost of Capital <sup>1</sup>	Note 1	7.03%
5	Return on Campbell Regulatory Asset	Line 3 * Line 4	76,455

**Notes**

1	Pre-tax WACC as proposed in this case was recalculated using 9% ROE in accordance with U-21090 order dated June 23, 2022	7.03%
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**MICHIGAN PUBLIC SERVICE COMMISSION**

Consumers Energy Company

Forestry Ramp-Up

Revenue Deficiency Impact of O&M Deferral

(\$000)

Case No.: U-21870

PFD

**Appendix A.3**

Line No.	Description	(a)	(b)	(c)	Source	(d)
<b><u>Revenue Requirement included in the Case</u></b>						
1	Total O&M Expense LVD Line Clearing			174,844	A-170 (SES-1), Line 12 column (o)	
2	Baseline O&M Expense of LVD Line Clearing			152,606	A-170 (SES-1), Line 12 column (p)	
3	Increase in O&M Expense In Excess of Baseline			22,238	Line 1 - Line 2	
<b><u>Revenue Requirement under Deferred O&amp;M</u></b>						
4	Deferred O&M Expense		22,238		Line 3	
5	Average test year working capital		11,119		Line 4 / 2	
6	Short-term Debt Rate		4.92%		S-4, Schedule D1	
7	Revenue Requirement of Deferred O&M			547	Line 5 x Line 6	
8	<b>Revenue Deficiency Impact of O&amp;M Deferral</b>			<b>(21,691)</b>	Line 7 - Line 3	

Appendix A.4

**MICHIGAN PUBLIC SERVICE COMMISSION**  
Consumers Energy Company  
 SAP S/4HANA Implementation Project  
 Revenue Deficiency Impact of O&M Deferral  
 (\$000)

Case No.: U-21870  
 PFD  
**Appendix A.4**

Line No.	Description	(b)	(c)	Source
	(a)			(d)
<b><u>Revenue Requirement included in the Case</u></b>				
1	Investment O&M expense		15,178	Company witness Baker
<b><u>Revenue Requirement under Deferred O&amp;M</u></b>				
2	Deferred O&M Expense	15,178		Line 1
3	Average test year working capital	7,589		Line 2 / 2
4	Pre-tax Rate of Return	<u>6.57%</u>		A-14 (MRB-1)
5	Revenue Requirement of Deferred O&M		<u>499</u>	Line 3 X Line 4
6	<b>Revenue Deficiency Impact of O&amp;M Deferral</b>		<b>(14,679)</b>	Line 5 - Line 1

**Appendix B**

**MICHIGAN PUBLIC SERVICE COMMISSION**

Consumers Energy Company

Rate Base

For the Projected 12-Month Period Ending April 30, 2027

(\$000)

Case No.: U-21870

PFD

**Appendix B**

( a )	( b )	( c ) <b>(Reply Brief)</b>	( d )	( e )	
Line No.	Description	Source	Applicant Projection	PFD Adjustment	PFD Projection
1	Total utility plant	Exhibit No.: A-12 (PDD-32)	19,920,248	(316,251)	19,603,997
2	Depreciation reserve	Exhibit No.: A-12 (PDD-33)	6,649,488	(10,347)	6,639,141
3	Net utility plant	Line 1 - Line 2	13,270,761	(305,904)	12,964,856
4	Customer advances for construction	Exhibit No.: A-2 (PDD-7)	(66,473)	-	(66,473)
5	Utility plant rate base	Sum Lines 3 - 4	13,204,288	(305,904)	12,898,384
6	Working capital	Exhibit No.: A-12 (PDD-34)	2,125,887	-	2,125,887
7	Total rate base	Line 5 + Line 6	15,330,175	(305,904)	15,024,271

Appendix C

Case No.: U-21870  
PFD  
Appendix C

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company  
Development of Adjusted Net Operating Income  
For the Projected 12-Month Period Ending April 30, 2027  
(\$000)

Line No.	(a) Description (Witness)	Revenue				Expenses										NOI		
		(b) Sales Revenue	(c) Wholesale Revenue	(d) Other Electric Revenue	(e) Total	(f) Power Supply Costs	(g) Operations & Maintenc	(h) Depreciation & Amort.	(i) Property Taxes	(j) General Taxes	(k) Other (Local) Taxes	(l) State Income Tax	(m) FIT	(n) Total	(o) NOI	(p) AFUDC	(q) Adjusted NOI	
<b>Company Filed</b>																		
	Operating Income (Direct)	4,758,415	-	262,208	5,020,623	2,313,242	804,952	813,088	280,500	36,638	1,150	33,324	46,009	4,328,903	691,720	16,026	707,746	
	Rebuttal Concessions																	
	HVD Lines Reliability						(677)				1	35	134	(506)	506		506	
	Web Rebate for Personalization						(17)				0	1	3	(12)	12		12	
	Depreciation							(1,294)			2	68	257	(967)	967		967	
	Property Tax Expense								(511)		1	27	101	(382)	382		382	
	Income Tax Effect of Interest										12	406	1,538	1,957	(1,957)		(1,957)	
	Interest Synchronization Adjustment										0	2	8	11	(11)		(11)	
	<b>Operating Income (Rebuttal)</b>	<b>4,758,415</b>	<b>-</b>	<b>262,208</b>	<b>5,020,623</b>	<b>2,313,242</b>	<b>804,259</b>	<b>811,793</b>	<b>279,989</b>	<b>36,638</b>	<b>1,167</b>	<b>33,863</b>	<b>48,052</b>	<b>4,329,004</b>	<b>691,619</b>	<b>16,026</b>	<b>707,646</b>	
	Depreciation							(50)			0	3	10	(37)	37		37	
	Property Tax Expense							(3)			0	0	1	(2)	2		2	
1	Operating Income (Reply Brief)	4,758,415	-	262,208	5,020,623	2,313,242	804,259	811,740	279,989	36,638	1,167	33,866	48,063	4,328,964	691,659	16,026	707,685	
<b>PFD Adjustments</b>																		
2	Sales Revenue (Todd)	25,891			25,891						41	1,357	5,144	6,542	19,350		19,350	
3																		
4	PSCR Offset (Todd)					11,587					(19)	(607)	(2,302)	8,660	(8,660)		(8,660)	
5																		
6	<b>Electric Division - Electric &amp; Common</b>																	
7	Non-Forestry Reliability - LVD Lines Reliability (Durfee)						(5,684)				9	298	1,129	(4,248)	4,248		4,248	
8	Non-Forestry Reliability - HVD Lines Reliability (Durfee)																	
	Reject CE Concession. Continue to support Staff adj.																	
9	Non-Forestry Reliability - LVD Substation Reliability (Durfee)						(1,540)				2	81	306	(1,151)	1,151		1,151	
10	Electric Operations, Maintenance & Metering O&M - HVD Lines Demand (Durfee)						(2,451)				4	128	487	(1,832)	1,832		1,832	
11	Electric Operations, Maintenance, & Metering O&M - Staking (Durfee)						(1,517)				2	79	301	(1,134)	1,134		1,134	
12	Electric Operations, Maintenance, & Metering O&M - Alma Equipment Repair (Durfee)						(201)				0	11	40	(150)	150		150	
13	Field Operations - Tools (Durfee)						(1,057)				2	55	210	(790)	790		790	
14	Field Operations - Underground Workforce (Durfee)						(1,633)				3	86	324	(1,220)	1,220		1,220	
15																		
16	<b>Generation</b>																	
17	Emergent Reliability Funding (Maio)																	
18																		
19	<b>Information Technology Investments</b>																	
20	Product Family Enhancements-Customer-Capital*Web Chat AI						(20)				0	1	4	(15)	15		15	
21	Product Family Enhancements-Customer-Capital* Web Rebate Personalization																	
22	Digital-Infrastructure Automation Project (Zichi)																	
23	ISIS Papyrus (Zichi)																	
	IT - Electric GIS Utility Network Transformation						(520)				1	27	103	(389)	389		389	
	IT - Integrated Energy Management Platform Optimization						(508)				1	27	101	(380)	380		380	
24																		
25	<b>Information Technology - Security Investment</b>																	
26	Business Continuity - Program Management Tool (Zichi)						(51)				0	3	10	(38)	38		38	
27																		
28	Incentive Compensation (McMillan-Sepkoski)						(193)				0	10	38	(144)	144		144	
29	Productivity-adjusted inflation factor (CUB)						(1,403)				2	74	279	(1,049)	1,049		1,049	
30																		
31	Cap Ex Adj Impact on Prop. Tax & Depr. (W.F.)							(10,601)	(4,222)		24	777	2,945	(11,078)	11,078		11,078	
32	Proforma Interest (Nichols)											79	289	(368)	(368)		(368)	
33	Interest Synchronization (Nichols)											2	6	(8)	(8)		(8)	
34	<b>Total Adjustments</b>	<b>25,891</b>	<b>-</b>	<b>-</b>	<b>25,891</b>	<b>11,587</b>	<b>(16,777)</b>	<b>(10,601)</b>	<b>(4,222)</b>	<b>-</b>	<b>73</b>	<b>2,486</b>	<b>9,414</b>	<b>(8,039)</b>	<b>33,931</b>	<b>-</b>	<b>33,931</b>	
35	<b>PFD NOI - Test Year</b>	<b>4,784,306</b>	<b>-</b>	<b>262,208</b>	<b>5,046,514</b>	<b>2,324,829</b>	<b>787,482</b>	<b>801,139</b>	<b>275,768</b>	<b>36,638</b>	<b>1,240</b>	<b>36,351</b>	<b>57,477</b>	<b>4,320,925</b>	<b>725,590</b>	<b>16,026</b>	<b>741,616</b>	

**MICHIGAN PUBLIC SERVICE COMMISSION**  
Consumers Energy Company  
 Capital Structure and Rate of Return Summary  
 For the Projected 12-Month Period Ending April 30, 2027  
 (\$000,000)

Case No.: U-21870  
 PFD  
**Appendix D**

	( a )	( b )	( c )	( d )	( e )	( f )	( g )	( h )	( i )
		<b>Capital Structure</b>			<b>Weighted Cost</b>				
Line No	Description	Amount	Percent Permanent Capital	Percent of Total Capital	Cost Rate % {1}	Permanent Capital	Total Cost %	Conversion Factor	Pre-Tax Return
1	Long term debt	13,672	49.86%	42.19%	4.43%	2.21%	1.87%		1.87%
2	Preferred stock	37	0.14%	0.12%	4.50%	0.01%	0.01%	1.3381	0.01%
3	Common equity	13,709	50.00%	42.30%	8.20%	4.10%	3.47%	1.3381	4.64%
4	Permanent Capital	<u>27,418</u>							
5	Short term debt	148		0.46%	4.92%		0.02%		0.02%
6	Deferred federal income taxes	4,692		14.48%	0.00%		0.00%		0.00%
7	Deferred JDITC - long term debt	74		0.23%	4.43%		0.01%		0.01%
8	Deferred JDITC - preferred stock	0		0.00%	4.50%		0.00%	1.3381	0.00%
9	Deferred JDITC - common equity	74		0.23%	8.20%		0.02%	1.3381	0.02%
10	Total	<u><u>32,407</u></u>					<u><u>5.39%</u></u>		<u><u>6.57%</u></u>

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company

Capital Expenditure Adjustments - Increase/(Decrease)

For the Projected 12-Month Period Ending April 30, 2027

(\$000)

Line	Party	Adjustment Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Total Cap Ex Adj.	Plant	Accum Depr.	Rate Base	Depreciation	Property Tax
1		<b>Electric Distribution:</b>							
2	AG	HVD Lines Reliability - Pole Replacements		(11,306)	(8,805)	(257)	(8,548)	(263)	(118)
3	AG	HVD Substation Reliability - Circuit Breakers		(32,673)	(23,608)	(641)	(22,967)	(704)	(315)
4	AG	HVD Substation Reliability - Other/Miscellaneous		(30,865)	(25,571)	(784)	(24,787)	(762)	(341)
5	Staff	Transformer Bank Replacements and Substation Rebuilds		(48,886)	(37,761)	(1,101)	(36,660)	(1,126)	(504)
6	Staff	Metro Rehabilitation		(7,193)	(5,673)	(167)	(5,505)	(169)	(76)
7	Staff	System Control Projects		(258)	(221)	(7)	(214)	(7)	(3)
8	Staff	LVD Substations Demand Failures		(1,160)	(870)	(24)	(846)	(26)	(12)
9	AG	LVD Substations Rehabilitation		(22,771)	(18,730)	(571)	(18,159)	(558)	(250)
10	AG	LVD Substations Capacity		(27,494)	(21,957)	(654)	(21,303)	(655)	(293)
11	ABATE/AG	HVD Cancelled Projects		(4,340)	(4,340)	(151)	(4,189)	(129)	(58)
12	AG	HVD Cancelled Projects		(22,965)	(22,965)	(799)	(22,166)	(685)	(307)
13	AG	HVD High Probability Projects		(7,349)	(7,349)	(256)	(7,093)	(219)	(98)
14	AG	HVD High Probability Projects		(6,470)	(3,235)	(48)	(3,187)	(96)	(43)
15	Staff	LVD Asset Relocations - Make Ready Work		(30,018)	(23,270)	(676)	(22,594)	(694)	(311)
16	Staff	LVD Reliability - LVD Lines Reliability - Zonal Health Improvements		(14,760)	(14,760)	(513)	(14,247)	(440)	(197)
17	AG	LVD Reliability - LVD Lines Reliability - Right-of-way Costs		(11,465)	(5,733)	(85)	(5,647)	(171)	(77)
18	Staff	LVD Reliability - LVD Repetitive Outages		(10,287)	(7,252)	(169)	(7,083)	(216)	(97)
19	MNSC_CUB	LVD Reliability - Resiliency - Overhead to Underground Conversions		(15,480)	(7,740)	(115)	(7,625)	(231)	(103)
20	AG	LVD - Metering and Transformers - 1 Phase Padmounts		(21,568)	(15,680)	(428)	(15,251)	(467)	(209)
21	AG	LVD - Metering and Transformers - 3 Phase Padmounts		(8,519)	(7,017)	(214)	(6,802)	(209)	(94)
22	AG	Grid Modernization - Distribution Circuits - Metro Modernization		(955)	(630)	(15)	(615)	(19)	(8)
23	AG	Grid Modernization - Electric Distribuion Asset Management		(5,790)	(3,765)	(91)	(3,674)	(112)	(50)
24		<b>TOTAL: ELECTRIC DISTRIBUTION</b>		<b>(342,571)</b>	<b>(266,930)</b>	<b>(7,768)</b>	<b>(259,162)</b>	<b>(7,958)</b>	<b>(3,563)</b>
25		<b>Generation:</b>							
26	Staff	Steam - Updated Company Forecast		(6,641)	(6,641)	(406)	(6,235)	(275)	(89)
27	Staff	Hydro - Updated Company Forecast		1,780	1,780	31	1,748	49	24
28	Staff	Other - Updated Company Forecast		(592)	(592)	(52)	(540)	(14)	(8)
29	Staff	Steam - Class Cost Estimate		(4,553)	(2,277)	(47)	(2,230)	(94)	(30)
30	Staff	Steam - Class Cost Estimate		(1,983)					
31	Staff	Hydro - Class Cost Estimate		(918)	(459)	(6)	(454)	(11)	(6)
32	ABATE	Steam - LTSA Extra Work - Covert Unit 2		(12,153)	(12,153)	(587)	(11,567)	(503)	(162)
33	ABATE	Steam - LTSA Extra Work - Covert Unit 1		(9,525)	(4,762)	(99)	(4,664)	(197)	(64)
34	ABATE	Steam - LTSA Extra Work - Covert Unit 3		(403)	(202)	(4)	(197)	(8)	(3)
35		<b>TOTAL: GENERATION</b>		<b>(34,989)</b>	<b>(25,306)</b>	<b>(1,168)</b>	<b>(24,138)</b>	<b>(1,053)</b>	<b>(338)</b>
36		<b>Operations Support:</b>							
37	Staff	Facilities & Shared Services - Control/Dispatch Centers		(10,184)	(6,310)	(56)	(6,254)	(98)	(84)
38	AG	Transportation Fleet - Fleet Expansion - OHUG Program		(27,931)	(13,966)	(372)	(13,594)	(743)	(186)
39		<b>TOTAL: OPERATIONS SUPPORT</b>		<b>(38,115)</b>	<b>(20,275)</b>	<b>(427)</b>	<b>(19,848)</b>	<b>(841)</b>	<b>(271)</b>
40		<b>Information Technology:</b>							
41	Staff	Customer - Product Family Enhancements - Customer Self Service Mobile App		(2,362)	(2,362)	(841)	(1,521)	(472)	(32)
42	Staff	Customer - Product Family Enhancements - Web Chat AI		(473)	(315)	(37)	(278)	(63)	(4)
43	Company	Premature IT Projects - Group 1 and Group 2		(2,125)	(1,063)	(106)	(956)	(213)	(14)
44		<b>TOTAL: INFORMATION TECHNOLOGY</b>		<b>(4,960)</b>	<b>(3,740)</b>	<b>(984)</b>	<b>(2,756)</b>	<b>(748)</b>	<b>(50)</b>
45		<b>TOTAL CAPITAL EXPENDITURE ADJUSTMENTS</b>		<b>(420,635)</b>	<b>(316,251)</b>	<b>(10,347)</b>	<b>(305,904)</b>	<b>(10,601)</b>	<b>(4,222)</b>

STATE OF MICHIGAN  
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

\* \* \* \* \*

STATE OF MICHIGAN                    )  
  ) SS.                                    Case No. U-21870  
County of Ingham                    )  
\_\_\_\_\_                                  )

PROOF OF SERVICE

Meaghan Dobie being duly sworn, deposes and says that on February 2, 2026, she served a copy of the attached Appendix A-E via email and/or first-class mail, to the persons as shown on the attached service list.



\_\_\_\_\_

Meaghan Dobie

Subscribed and sworn to before me this  
2<sup>nd</sup> day of February 2026.



\_\_\_\_\_  
Brianna L. Brown  
Notary Public, Gratiot County, Michigan  
My Commission Expires July 4, 2028

Case No. U-21870  
Service List

**CONSUMERS ENERGY COMPANY**

Gary A. Gensch Jr.

Anne M. Uitvlugt

Evan B. Keimach

Spencer A. Sattler

Bret A. Totoraitis

[gary.genschjr@cmsenergy.com](mailto:gary.genschjr@cmsenergy.com)

[anne.uitvlugt@cmsenergy.com](mailto:anne.uitvlugt@cmsenergy.com)

[evan.keimach@cmsenergy.com](mailto:evan.keimach@cmsenergy.com)

[spencer.sattler@cmsenergy.com](mailto:spencer.sattler@cmsenergy.com)

[bret.totoraitis@cmsenergy.com](mailto:bret.totoraitis@cmsenergy.com)

[mpsc.filings@cmsenergy.com](mailto:mpsc.filings@cmsenergy.com)

**MICHIGAN PUBLIC SERVICE COMMISSION (MPSC) STAFF**

Daniel E. Sonneveldt

Amit T. Singh

Nicholas Q. Taylor

Alena M. Clark

Adam M. Cozort

Michael J. Orris

Lori Mayabb, case coordinator

[sonneveldtd@michigan.gov](mailto:sonneveldtd@michigan.gov)

[singha9@michigan.gov](mailto:singha9@michigan.gov)

[taylor10@michigan.gov](mailto:taylor10@michigan.gov)

[clarka55@michigan.gov](mailto:clarka55@michigan.gov)

[cozorta1@michigan.gov](mailto:cozorta1@michigan.gov)

[orrism@michigan.gov](mailto:orrism@michigan.gov)

[mayabbl@michigan.gov](mailto:mayabbl@michigan.gov)

**DEPARTMENT OF ATTORNEY GENERAL**

Celeste R. Gill

Lucas Wollenzien

[gillc1@michigan.gov](mailto:gillc1@michigan.gov)

[wollenzienl@michigan.gov](mailto:wollenzienl@michigan.gov)

[AG-ENRA-Spec-Lit@michigan.gov](mailto:AG-ENRA-Spec-Lit@michigan.gov)

**ADVANCED ENERGY UNITED;**  
**ENERGY MICHIGAN, INC.;**  
**FOUNDRY ASSOCIATION OF MICHIGAN;**  
**INSTITUTE FOR ENERGY INNOVATION;**

**MICHIGAN ENERGY INNOVATION BUSINESS COUNCIL**

Laura A. Chappelle

Timothy J. Lundgren

Justin K. Ooms

[lachappelle@varnumlaw.com](mailto:lachappelle@varnumlaw.com)

[tjlundgren@varnumlaw.com](mailto:tjlundgren@varnumlaw.com)

[jkooms@varnumlaw.com](mailto:jkooms@varnumlaw.com)

**ASSOCIATION OF BUSINESSES ADVOCATING TARIFF EQUITY (ABATE)**

Stephen A. Campbell

Michael J. Pattwell

Benjamin J. Holwerda

James Dauphinais, consultant

[scampbell@clarkhill.com](mailto:scampbell@clarkhill.com)

[mpattwell@clarkhill.com](mailto:mpattwell@clarkhill.com)

[bholwerda@clarkhill.com](mailto:bholwerda@clarkhill.com)

[idauphinais@consultbai.com](mailto:idauphinais@consultbai.com)

**CITIZENS UTILITY BOARD OF MICHIGAN;**  
**MICHIGAN ENVIRONMENTAL COUNCIL;**  
**NATURAL RESOURCES DEFENSE COUNCIL;**  
**SIERRA CLUB**

Christopher M. Bzdok

John R. Liskey

Tracy Jane Andrews

Holly L. Hillyer

Sean C. Clark

Natasha Fowles, legal assistant

[chris@tropospherelegal.com](mailto:chris@tropospherelegal.com)

[john@liskeypllc.com](mailto:john@liskeypllc.com)

[tjandrews@tropospherelegal.com](mailto:tjandrews@tropospherelegal.com)

[holly@tropospherelegal.com](mailto:holly@tropospherelegal.com)

[sean@tropospherelegal.com](mailto:sean@tropospherelegal.com)

[natasha@tropospherelegal.com](mailto:natasha@tropospherelegal.com)

**HEMLOCK SEMICONDUCTOR OPERATIONS, LLC;**  
**SOLAR TECHNOLOGY LLC**

Jennifer U. Heston

[jheston@potomaclaw.com](mailto:jheston@potomaclaw.com)

**GREAT LAKES RENEWABLE ENERGY ASSOCIATION**

Don L. Keskey

Brian W. Coyer

[donkeskey@publiclawresourcecenter.com](mailto:donkeskey@publiclawresourcecenter.com)  
[bwcoyer@publiclawresourcecenter.com](mailto:bwcoyer@publiclawresourcecenter.com)

**ENVIRONMENTAL LAW & POLICY CENTER;**  
**THE ECOLOGY CENTER;**  
**UNION OF CONCERNED SCIENTISTS, INC.;**  
**VOTE SOLAR**

Daniel H.B. Abrams  
Katie Duckworth  
Alondra Estrada, paralegal  
Katie Toolan, legal assistant  
[dabrams@elpc.org](mailto:dabrams@elpc.org)  
[kduckworth@elpc.org](mailto:kduckworth@elpc.org)  
[aestrada@elpc.org](mailto:aestrada@elpc.org)  
[MPSCDocket@elpc.org](mailto:MPSCDocket@elpc.org)  
[ktoolan@elpc.org](mailto:ktoolan@elpc.org)

**MICHIGAN CABLE TELECOMMUNICATIONS ASSOCIATION**

Sean P. Gallagher  
[sgallagher@fraserlawfirm.com](mailto:sgallagher@fraserlawfirm.com)

**MICHIGAN ELECTRIC TRANSMISSION COMPANY, LLC**

Richard J. Aaron  
Courtney F. Kissel  
Olivia R.C.A. Flower  
Hannah E. Buzolits  
Josh L. Kluzak  
[raaron@dykema.com](mailto:raaron@dykema.com)  
[ckissel@dykema.com](mailto:ckissel@dykema.com)  
[oflower@dykema.com](mailto:oflower@dykema.com)  
[hbuzolits@dykema.com](mailto:hbuzolits@dykema.com)  
[ijkluzak@dykema.com](mailto:ijkluzak@dykema.com)

**WALMART, INC.**

Melissa M. Horne  
[mhorne@hcc-law.com](mailto:mhorne@hcc-law.com)

**ANONYMOUS CUSTOMER A**

Valerie J.M. Brader  
[valerie@rivenoaklaw.com](mailto:valerie@rivenoaklaw.com)

**URBAN CORE COLLECTIVE**

Amanda Urban

Mark N. Templeton

Jacob R. Schuhardt

[aurbanlaw@gmail.com](mailto:aurbanlaw@gmail.com)

[templeton@uchicago.edu](mailto:templeton@uchicago.edu)

[jschuhardt@uchicago.edu](mailto:jschuhardt@uchicago.edu)

**THE KROGER COMPANY**

Kurt J. Boehm

Jody Kyler Cohn

Michael L. Kurtz

Justin Bieber, consultant

[kboehm@bkllawfirm.com](mailto:kboehm@bkllawfirm.com)

[ikylercohn@bkllawfirm.com](mailto:ikylercohn@bkllawfirm.com)

[mkurtz@bkllawfirm.com](mailto:mkurtz@bkllawfirm.com)

[jbieber@energystrat.com](mailto:jbieber@energystrat.com)