

March 24, 2026

Ms. Lisa Felice  
Michigan Public Service Commission  
7109 W. Saginaw Hwy.  
Lansing, MI 48909

*Via E-File*

RE: MPSC Case No. U-21973

Dear Ms. Felice:

Attached please find the enclosed documents for filing:

- Revised Direct Testimony of Moksha Menghaney on behalf of Citizens Utility Board of Michigan; and
- Proof of Service.

A typographical error on Footnote 11 (Page 16) of the Direct Testimony has been corrected.

Thank you for your assistance in this matter. If you have any questions, please feel free to contact me.

Sincerely,

Christopher M. Bzdok  
[chris@tropospherelegal.com](mailto:chris@tropospherelegal.com)

CC: Parties to Case No. U-21973

STATE OF MICHIGAN  
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the application of **DTE GAS COMPANY** for authority to increase its rates for the generation and distribution of gas and for other relief.

Case No. U-21973

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**DIRECT TESTIMONY OF MOKSHA MENGHANEY**  
**ON BEHALF OF**  
**CITIZENS UTILITY BOARD OF MICHIGAN**

**March 12, 2026**

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1     **I.     INTRODUCTION & QUALIFICATIONS**

2     **Q.     Please state for the record your name, position, and business address.**

3     A.     My name is Moksha Menghaney (she/her/hers). I am a Senior Consultant at 5 Lakes  
4     Energy, LLC. My business address is PO Box 869, Northport, MI 49670.

5     **Q.     On whose behalf is this testimony being offered?**

6     A.     I am testifying on behalf of the Citizens Utility Board of Michigan (CUB).

7     **Q.     Please summarize your experience and education in the field of utility regulation.**

8     A.     I have worked for 5 Lakes Energy since October 2024. In this role, I have modeled behind-  
9     the-meter solar and storage systems, conducted qualitative research on community energy  
10    resilience issues and land-use concerns, and supported development of expert testimony on  
11    topics like regulatory risk, storm cost recovery mechanisms and utility costs. Before joining  
12    5 Lakes Energy, I graduated with a dual Master of Public Policy and Master of Science in  
13    Environment and Sustainability from the University of Michigan – Ann Arbor in 2023. My  
14    graduate degree provided me with expertise in the energy industry through coursework in  
15    energy planning, politics of environmental regulation, energy economics and  
16    environmental justice. During graduate school, I served as a Fellow with Governor  
17    Whitmer’s Policy team and provided strategic recommendations to achieve MI Healthy  
18    Climate Plan goals.

19    I also have a Master’s degree in Financial Engineering from Columbia University,  
20    previously held the Chartered Financial Analyst (CFA) designation (not currently active)  
21    and have worked in financial industry for over six years building investment models.

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1 **Q: Please list your training relevant to the field of utility regulation.**

- 2           • EUCI's Electric Cost-of-Service - Essential Concepts for a Changing Industry, July  
3           2025
- 4           • EUCI's Electric Utility Pricing - Trends in Cost Recovery, July 2025

5 **Q. Have you testified before this Commission or as an expert in any other proceeding?**

6 A. I have not previously testified as an expert before this Commission or in any other  
7 proceeding.

8 **Q. Are you sponsoring any exhibits?**

9 A. Yes, I am sponsoring the following exhibits prepared by me or under my direct supervision:

- 10           Exhibit CUB-1: Resume of Moksha Menghaneey
- 11           Exhibit CUB-2: Requested Growth in O&M
- 12           Exhibit CUB-3: Historical Authorized O&M vs Actuals
- 13           Exhibit CUB-4: Labor Productivity
- 14           Exhibit CUB-5: DTE Inflation Minus Labor Productivity
- 15           Exhibit CUB-6: Total Factor Productivity
- 16           Exhibit CUB-7: Projected CPI Minus TFP
- 17           Exhibit CUB-8: Proposed Marketing O&M
- 18           Exhibit CUB-9 Admin & General O&M
- 19           Exhibit CUB-10: Pipeline Integrity O&M
- 20           Exhibit CUB-11: CUB Proposed O&M Disallowance

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1 **Q. What topics are you addressing in your testimony?**

2 A. I am addressing the following topics in this case:

- 3 1. Company's Operations & Maintenance Expenditures  
4 2. Company's proposed inflation factor

5 **Q. Do you agree with all other aspects of the company proposals?**

6 A. No. The absence of discussion on other matters in my testimony does not indicate  
7 agreement with the other items contained in the rate filing.

8 **II. SUMMARY**

9 **Q. What is the purpose of your testimony?**

10 A. My testimony provides evidence and analysis to assist the Commission in evaluating  
11 whether DTE Gas's projected test-year O&M expenses and the inflation adjustments used  
12 to develop those projections are just and reasonable.

13 Specifically, I analyze DTE Gas's recent historical O&M spending trends by function and  
14 compare them to economy-wide inflation and to productivity-adjusted inflation. I show  
15 that the Company's O&M expenses have generally grown more slowly than productivity-  
16 adjusted inflation across most operating functions, consistent with the efficiency gains that  
17 a mature utility like DTE Gas is expected to achieve in an inflationary environment.

18 Second, I describe how the Company constructs its inflation adjustments in this case and  
19 how those approaches relate to the Commission's prior treatment of similar inflation  
20 methodologies. I recommend that the Commission, consistent with its prior decisions in U-  
21 21291 and U-21860, reject the Company's blended inflation approach.

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1 I propose that the Commission require the Company to apply a commensurate productivity  
2 offset to the inflation benchmark chosen, so that the demonstrated efficiency gains of a  
3 mature utility are reflected in rates rather than retained as a benefit to shareholders at  
4 ratepayers' expense.

5 **Q. Which Company witness's testimony do you discuss in your testimony?**

6 A. I am addressing the testimony of Company witnesses Scotty N. Kehoe, Matthew Fix, Julia  
7 Huffman, Henry Decker, and Theresa M. Uzenski.

8 **III. COMPANY'S HISTORICAL O&M EXPENSES HAVE NOT BEEN GROWING**  
9 **AT THE SAME PACE AS INFLATION**

10 **Q. What has been the overall trend in the Company's O&M expenses in recent years,**  
11 **and how does that compare to inflation?**

12 A. DTE Gas's recent historical O&M expenses show little to no sustained growth. From 2020  
13 through the historical test year 2024, the Company's total O&M expenses declined by 0.4%  
14 per year, even as economy-wide inflation, measured using the Bureau of Labor Statistics  
15 Consumer Price Index for All Urban Consumers (CPI-U), increased by 4.5% per year over  
16 the same period. During this time, O&M costs in the Company's core operating  
17 functions—Storage, Transmission, and Distribution—declined overall<sup>1</sup>. The only  
18 categories exhibiting growth were Marketing and Administrative and General, the two  
19 functions that are not directly related to the day-to-day provision of safe and reliable gas  
20 service.

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<sup>1</sup> See Workpaper MM-4.

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1 Expanding the analysis to include actual bridge-year 2025 spending raises the topline  
2 growth rate to 2.1% annually, but it still remains well below the 4.5% annual inflation  
3 experienced from 2020 through 2025 as reflected by the CPI-U. This figure is also heavily  
4 influenced by a significant increase in Transmission O&M in 2025; excluding  
5 Transmission, total O&M grew at only 0.8% annually from 2020 through 2025<sup>2</sup>.

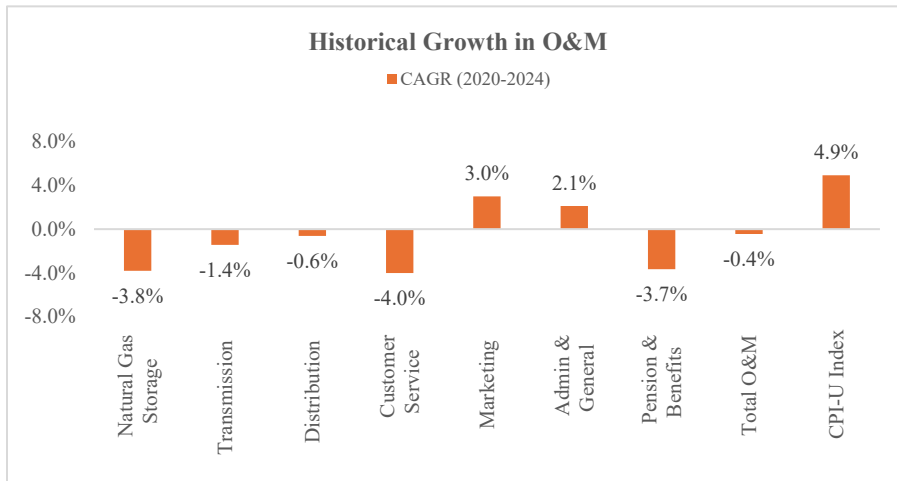


Figure 1: Annualized growth in historical O&M by function; Source: Workpaper MM-4.

6 These historical trends are relevant to evaluating the Company’s current request, under  
7 which it is proposing more than 25% total growth in O&M expenses, equivalent to 8.6%  
8 growth annually<sup>3</sup>. This is not only well above the economy-wide inflation expectations of  
9 2.5% but is also difficult to reconcile with the Company’s own demonstrated cost trajectory  
10 over the last five years. It is important to note that these trends include both inflationary  
11 effects and any known and measurable changes the Company incurred during the historical  
12 periods, and are relevant when evaluating the Company’s total O&M request in the instant  
13 case, not only its inflationary adjustments.

<sup>2</sup> See Workpaper MM-4.

<sup>3</sup>U-21973 Ex CUB-2, Requested Growth in O&M.

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1 **Q. Does comparing the Company’s historical O&M cost trajectory to a productivity-**  
2 **adjusted inflation benchmark alter your conclusion?**

3 A. No, it reinforces the same conclusion. Because O&M expenses largely reflect routine,  
4 recurring activities, it is reasonable to expect that over time, efficiency gains from  
5 experience, improved work planning and execution, procurement and contractor  
6 management, and overall process improvement will partially offset price inflation. A  
7 productivity-adjusted benchmark is therefore a more appropriate point of comparison than  
8 CPI-U alone.

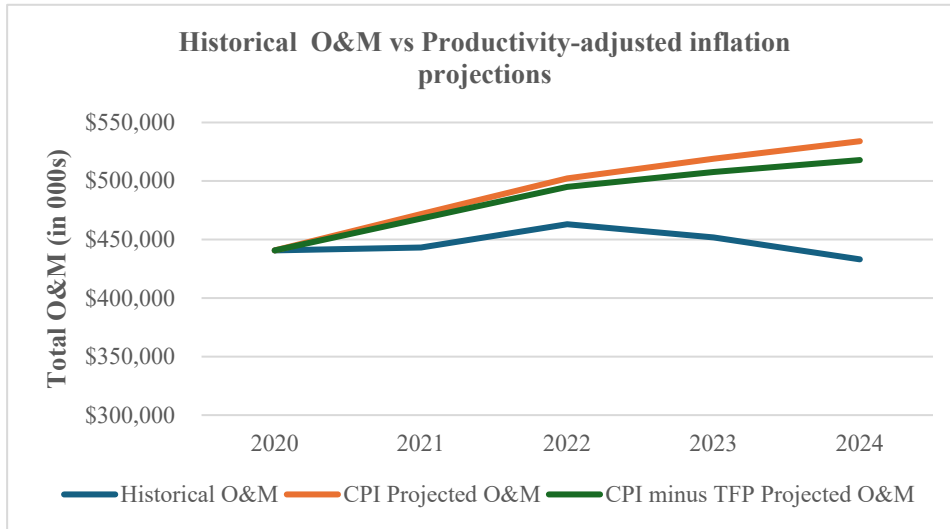
9 To construct a productivity-adjusted inflation metric, I start with economy-wide inflation  
10 measured by CPI-U and subtract a productivity offset based on the Bureau of Labor  
11 Statistics’ Total Factor Productivity (TFP), which measures how efficiently labor, capital,  
12 and other measurable inputs are converted into output. This yields a Productivity-Adjusted  
13 Inflation (PAI) metric equal to CPI-U minus TFP, as shown below in Table 1.

*Table 1: Historical productivity-adjusted inflation calculated as CPI-U minus Total factor productivity; Source: Workpaper MM-1(Historical CPI-U, CPI minus TFP tab).*

<b>Year</b>	2020	2021	2022	2023	2024
<b>CPI minus TFP</b>	0.9%	6.2%	5.8%	2.6%	2.0%

14 Comparing the Company's historical O&M to this benchmark shows that actual spending  
15 has grown more slowly than even a productivity-adjusted inflation standard would imply  
16 – indicating that not only has the Company been able to harvest productivity gains during  
17 a high inflationary period, but has been able to keep its costs low enough to outpace an  
18 economy-wide productivity-adjusted inflation metric (Figure 2).

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*Figure 2: Historical O&M expense vs inflation and productivity-adjusted inflation projections;  
Source: Workpaper MM-5.*

7 This is not surprising. DTE Gas is a mature, operationally stable utility with an established  
8 service territory, customer base, and asset management strategy. Much of the Company’s  
9 O&M work is routine, repetitive, standardizable, and increasingly data-driven. During  
10 times of high inflation, it can achieve efficiency gains through tighter work planning and  
11 scheduling, improved materials and contractor management, reduced rework, and better  
12 overall management. Simply put, high inflation does not automatically imply that the  
13 Company’s costs must rise one-to-one; rather, for a mature company like DTE Gas, it  
14 increases the Company’s incentive and opportunity to offset price pressures with efficiency  
15 improvements in areas within management’s control. As the evidence above shows, DTE  
16 Gas has captured these efficiencies, keeping its costs below inflation, and these savings  
17 should be passed on to ratepayers.

18 This evidence supports two conclusions: (1) It is not reasonable to assume that all historical  
19 O&M costs must simply be inflated forward to produce a just and reasonable test-year  
20 estimate. The Company should be compelled to provide evidence for why cost categories

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1 justify inflation increases. (2) It provides additional support for applying a productivity  
2 offset to the Company's inflation adjustments going forward, rather than passing any  
3 inflation adjustments directly to the ratepayers.

4 **Q. Please explain how the Company uses inflation adjustments to arrive at its projected**  
5 **test-year O&M costs.**

6 A. Company Witness Scotty N. Kehoe states that O&M expenses are routine in nature,  
7 recurring annually at generally consistent levels.<sup>4</sup> Therefore, the Company's projected test-  
8 year O&M costs are based on actual expenses incurred during the historical test-year,  
9 which are then adjusted for inflation and known and measurable changes, referred to as  
10 'Other Projected Adjustments'.<sup>5</sup> Various Company witnesses apply the inflation rates  
11 sponsored by Witness Theresa M. Uzenski for both the bridge period and the projected test  
12 year.

13 The historical trends noted in this section reflect total reported costs, i.e., they already  
14 incorporate the combined effect of inflationary pressures and the Company's known and  
15 measurable changes during the period.

16 **Q. Can you provide an example where the Company's inflation adjustment to historical**  
17 **costs to arrive at a reasonable projected test-year number is not justified?**

18 A. Yes. The Company's Gas Storage O&M costs provide a clear example. Gas storage is a  
19 mature, routine function, and spending in this area has not behaved like a category  
20 requiring steady inflation-driven increases. Instead, as shown in **Figure 3**, actual costs have

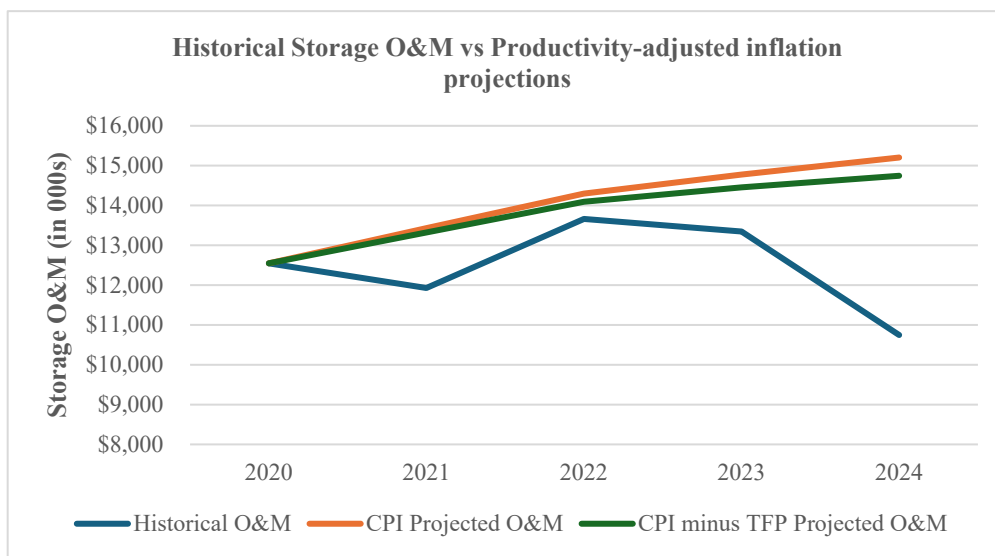
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<sup>4</sup> Direct testimony of Scotty N. Kehoe, p.7, lines 3-5.

<sup>5</sup> Kehoe Direct, p.6, lines 13-16.

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1           been relatively stable or declining over time, with year-to-year variation. From 2020  
2           through the historical-year 2024, O&M decreased at an average annual rate of 3.8%, in  
3           stark contrast to annual inflation of 4.5% over the same period<sup>6</sup> . A comparison of historical  
4           Gas Storage O&M with CPI-tracked (i.e., escalating the 2020 base level by the CPI-U each  
5           year) and CPI-minus-TFP-tracked projections shows the inflation series increasing  
6           steadily, while actual O&M repeatedly falls below it.



*Figure 3: Historical Storage O&M vs expense vs inflation and productivity-adjusted inflation projections;*  
*Source: Workpaper MM-6.*

10  
11

12           This downward trend is further confirmed by the Company’s actual spending relative to  
13           Commission authorizations. Over the last three rate cases – U-21291, U-20940, and U-  
14           20642 – the Company consistently underspent the O&M amounts authorized for Gas  
15           Storage by a cumulative \$3.3 million<sup>7</sup>. The Company has not passed on these savings to  
16           the ratepayers. Instead, in the instant case, it is proposing an inflationary adjustment of

<sup>6</sup> See Workpaper MM-4.

<sup>7</sup>U-21973 Ex CUB-3, Historical Authorized O&M vs Actuals.

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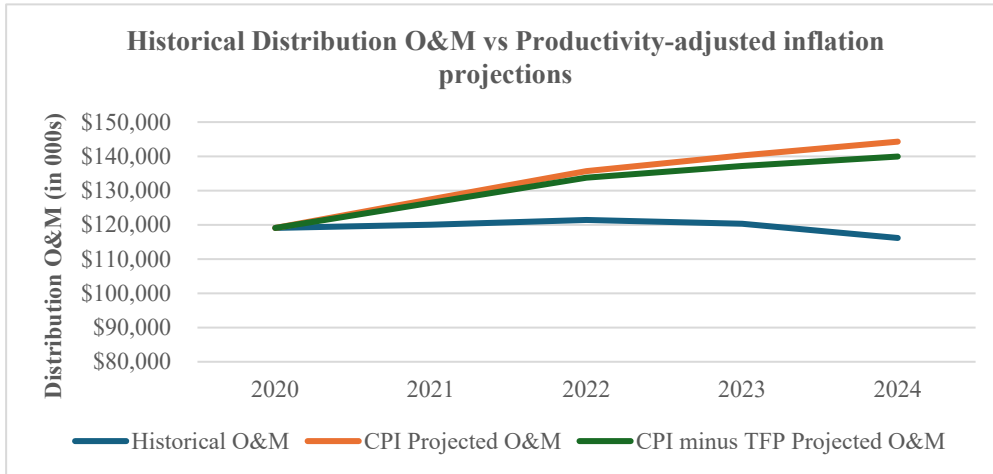
1           \$0.891 million, amounting to a 2.9% annual increase, to arrive at the projected test-year  
2           Storage O&M. While this number is well below the inflation-tracked projections, it is not  
3           supported by historical evidence.

4           DTE Gas has managed Storage O&M well below CPI-tracked levels, so an inflation adder  
5           is not reasonable absent a specific explanation of what has changed to reverse the pattern  
6           of sub-inflationary increases.

7   **Q.    What about trends in DTE Gas’s Distribution and Transmission O&M costs**  
8           **compared to inflation and a productivity-adjusted inflation?**

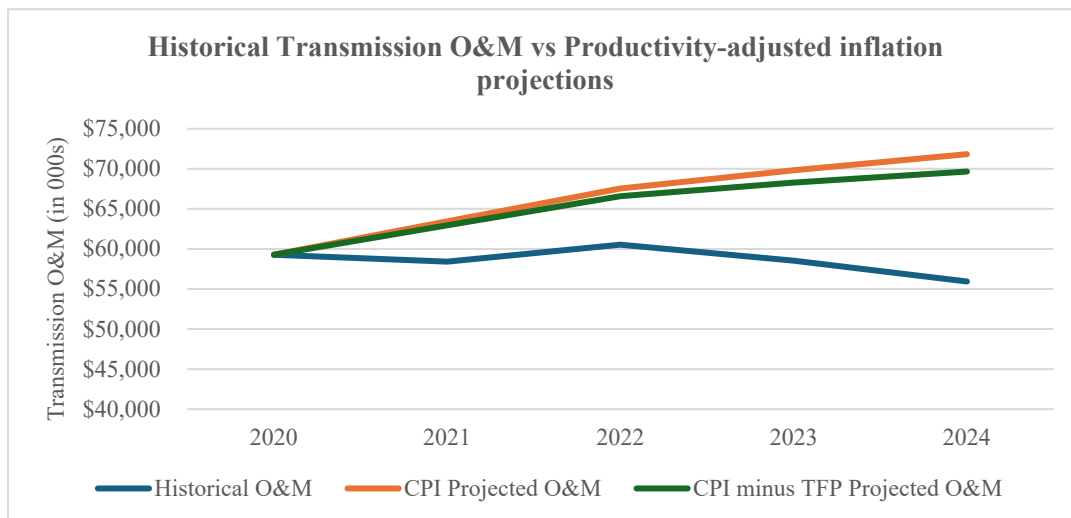
9    A.    The evidence shows that the Company’s actual Distribution O&M costs have not increased  
10       in line with either economy-wide inflation (CPI-U) or a productivity-adjusted inflation  
11       benchmark (CPI-U minus Total Factor Productivity). As shown in **Figure 4**, both inflation-  
12       based projections rise steadily from 2020 through 2024, but the Company’s actual  
13       Distribution O&M remains relatively flat for several years and declines in 2024. It only  
14       partially rebounds in bridge-year 2025 but remains well below both inflation-tracked paths.  
15       This indicates that the Company’s Distribution Operations have managed overall  
16       inflationary pressures well and captured economic efficiencies.

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*Figure 4: Historical Distribution O&M vs expense vs inflation and productivity-adjusted inflation projections; Source: Workpaper MM-8*

6           The trends for the Company’s Transmission O&M costs look similar through 2024, with  
 7           actuals remaining relatively stable, exhibiting year-over-year variation, and falling under  
 8           both inflation-based projections. Similar to Storage O&M, the Company has underspent  
 9           the authorized amounts in the last three rate cases – U-21291, U-20940, and U-20642 – by  
 10          a cumulative \$13.8 million.<sup>8</sup>



*Figure 5: Historical Transmission O&M vs expense vs inflation and productivity-adjusted inflation projections; Source: Workpaper MM-9*

<sup>8</sup> U-21973 Ex CUB-3, Historical Authorized O&M vs Actuals.

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1 In bridge-year 2025, we see a 64% jump in Transmission O&M spending from 2024 levels.  
2 Much of it can be explained by the Company’s increased spending on Pipeline Integrity  
3 Assessments and Traverse City / Alpena Reinforcement Project (TCARP)-related charges.  
4 Given the Company’s recent underspending in the function relative to approved amounts,  
5 it is unclear whether this reflects a structural shift or the Company is catching up on  
6 expenses previously deferred during high-inflation periods.

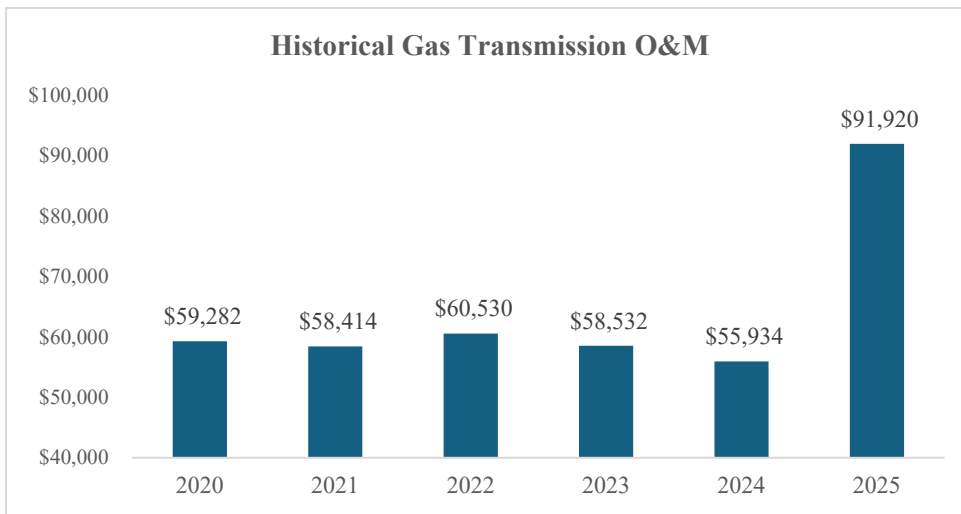


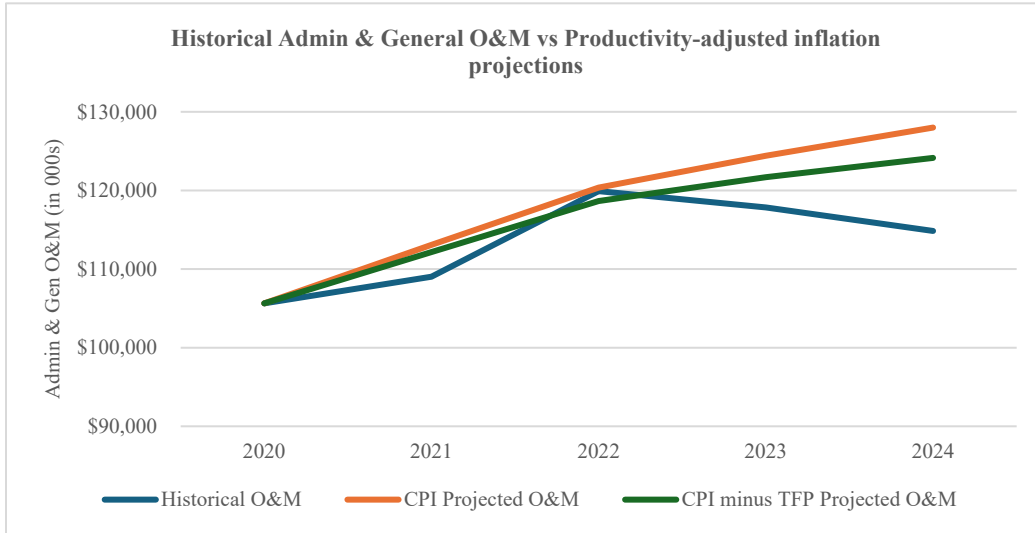
Figure 6: DTE Gas transmission O&M expense (2020 – 2025); Source: Workpaper MM-4

13 Overall, historical trends show that DTE Gas has managed Distribution and Transmission  
14 O&M well below CPI-tracked levels during periods of high inflation.

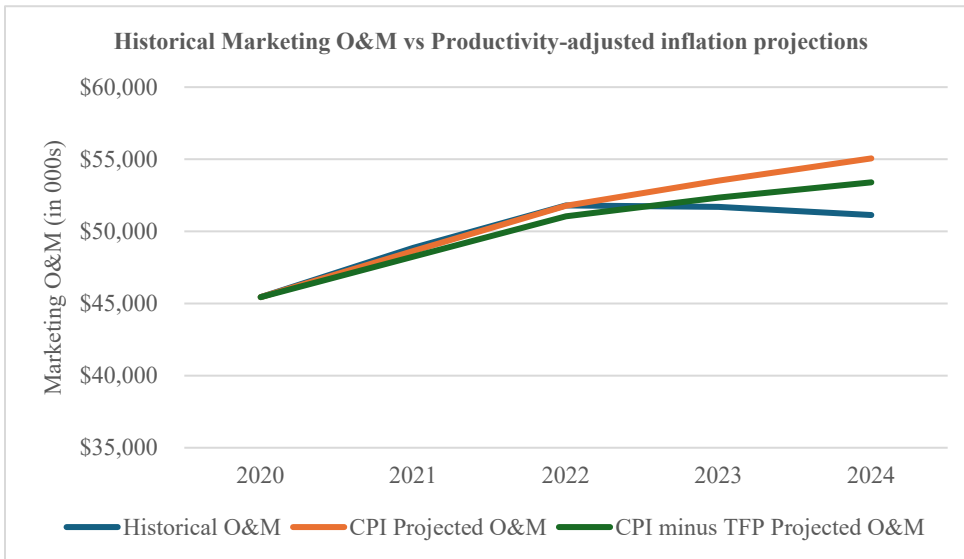
15 **Q. Can you provide examples where the Company’s O&M costs have tracked a**  
16 **productivity-adjusted inflation metric well?**

17 **A.** Yes. The Company’s Marketing, Administrative, and General functions, the only two  
18 functions that have seen positive cost increases annually since 2020 through historical-year  
19 2024, have kept up with an economy-wide productivity-adjusted inflation metric (see  
20 Figure 7 and Figure 8).

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*Figure 7: Historical Admin & General O&M vs expense vs inflation and productivity-adjusted inflation projections; Source: Workpaper MM-11*



*Figure 8: Historical Marketing O&M vs expense vs inflation and productivity-adjusted inflation projections; Source: Workpaper MM-10*

5 **Q. Based on the Company’s historical spending trends outlined above, what do you**  
6 **believe is the appropriate benchmark for evaluating whether DTE Gas’s projected**  
7 **costs are just and reasonable?**

8 **A.** An appropriate benchmark is one that should consider both that utility costs are reasonable,  
9 and the resulting rates appropriately balance utility ratepayers' and investors' interests. It

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1           should reflect both the cost pressures a utility faces and the efficiency improvements it  
2           should reasonably be expected to deliver and pass on to its ratepayers.

3           Inflation alone does not meet that standard because it captures only the input price side of  
4           the equation while ignoring the productivity gains that mature, operationally stable utilities,  
5           like DTE Gas, routinely realize through experience, stronger work planning and execution,  
6           and process improvement. It ignores the cost savings that should be passed on to the  
7           ratepayers and retains them for the Company's investors.

8           DTE Gas's own cost history establishes this point. As demonstrated above, O&M expenses  
9           in core operating categories have not kept pace with inflation or with productivity-adjusted  
10          inflation even during periods of very high inflation. That is not an anomaly; it is what we  
11          would expect from a utility whose work is largely repetitive, standardizable, and  
12          increasingly data driven. A utility that has been doing similar work for years, managing the  
13          same networks of assets for decades, should be getting better at it, reducing its costs, and  
14          not simply passing through general inflation rates to customers dollar-for-dollar. In the  
15          absence of increased sales and regulatory requirements, this is the standard that a mature  
16          company in a competitive market is held to, and what regulation should mimic.

17          Even in non-core categories such as Marketing and Administrative and General with  
18          historical positive cost growth, the Company has been able to maintain its costs below a  
19          productivity-adjusted inflation benchmark. It would be inequitable, unreasonable, and  
20          unjust to allow the Company to retain the benefit of demonstrated efficiencies while asking  
21          customers to fund inflationary escalators as if those efficiencies do not exist.

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1 For these reasons, a Productivity-Adjusted Inflation benchmark, such as CPI-U minus a  
2 Total Factor Productivity (TFP) offset, is a more appropriate standard for evaluating  
3 projected cost growth, *including the impacts of known and measurable changes*. It  
4 acknowledges that input prices rise, new needs and projects emerge, while also reflecting  
5 that a mature utility has the ability to mitigate these cost pressures through operational  
6 learning, stronger management practices, and improved execution. Incorporating a  
7 productivity offset maintains that discipline by holding the Company accountable for  
8 efficiency gains that are reasonably within management's control.

9 If the Company proposes O&M growth in excess of that benchmark, it should be compelled  
10 to provide specific evidence explaining why those efficiencies are not achievable in that  
11 instance, and why the additional cost is reasonable for customers to bear.

12 Having established that DTE Gas's historical O&M has not tracked inflation and is better  
13 evaluated against a productivity-adjusted metric, I will next explain how the Company  
14 develops its inflation adjustments in this case and why that approach is not supported by  
15 Commission precedent. I also propose a commensurate productivity offset to evaluate the  
16 Company's proposed O&M costs against a productivity-adjusted inflation projection.

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1 **IV. COMPANY’S INFLATION FACTOR IS NOT SUPPORTED BY PRECEDENT**

2 **Q. Please explain how DTE Gas calculates its annual inflation factor for the years 2025**  
3 **through 2027 in the instant case.**

4 A. DTE uses a blended inflation rate that combines a non-labor CPI-U forecast with a  
5 company-specific labor escalation factor.<sup>9</sup>

6 • The non-labor factor accounts for 13.2% of the composite inflation rate and is based  
7 on the forecasted Consumer Price Index-Urban (CPI-U) published by S&P Global  
8 Market Intelligence. DTE Gas proposed CPI-U rates of 2.74%, 2.40%, and 2.30% for  
9 2025, 2026, and 2027, respectively.<sup>10</sup>

10 • The labor factor accounts for 86.8% of the composite inflation rate.<sup>11</sup> DTE uses an  
11 internal measure not directly tied to CPI, but one that reflects DTE Gas’s labor costs,  
12 which are either driven by contracts that cover its represented employees or market-  
13 based pay practices for its non-represented employees.<sup>12</sup> DTE Gas proposed labor  
14 factor rates of 3.0% annually from 2025 through 2027.

15 Using these figures, DTE Gas calculates blended inflation rates of 3.0%, 2.9%, and 2.9%  
16 for 2025, 2026, and 2027, respectively.<sup>13</sup> They are used to determine inflation adjustments  
17 for 2025 through 2027 for O&M expenses.

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<sup>9</sup> Direct Testimony of Theresa M. Uzenski, p 50, lines 11-19.

<sup>10</sup> Exhibit A-13, Schedule C-12.

<sup>11</sup> See Workpaper MM-16 (sum of line 5 and line 10). Ex CUB-5, DTE Inflation Minus Labor Productivity (sum of line 5 and line 9).

<sup>12</sup> Direct Testimony of Matthew A. Fix, p 17, lines 2-21.

<sup>13</sup> Exhibit A-13, Schedule C-12.

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1 **Q. Has the Commission previously rejected DTE’s use of a blended inflation factor in**  
2 **projecting O&M expense levels?**

3 A. Yes. In U-21291, the Commission adopted ALJ’s recommendation to reject DTE Gas’s  
4 blended inflation rate for O&M projections and instead approved the CPI-U based O&M  
5 adjustments proposed by the Attorney General.<sup>14</sup> The Commission also reiterated its  
6 previous decisions of rejecting DTE Gas’s use of blended inflation rates.<sup>15</sup>

7 More recently, in February 19, 2026, U-21860 Order, the Commission again declined to  
8 approve DTE Electric’s composite inflation approach. Although the Commission had  
9 approved a blended approach in the prior case (U-21534), it had specifically directed DTE  
10 Electric to provide “further detail on the company-specific dynamics that justify rejection  
11 of the CPI-U or a similar widely used rate for labor costs” in its next rate case. The  
12 Commission found the Company failed to provide that information as directed.<sup>16</sup> The Order  
13 also noted that DTE Electric’s “composite inflation rate contains a wage component the  
14 Company is partially in control of,”<sup>17</sup> indicating that they can be managed and should not  
15 be fully passed through to the ratepayers. Furthermore, the Commission agreed with the  
16 Staff that DTE Electric’s proposed blended rate does “not include offsetting reductions to  
17 O&M based on efficiency gains that accompany experience.”<sup>18</sup>

18 Despite the Commission rejecting DTE’s blended inflation methodology repeatedly, the  
19 Company continues to rely on it for projecting O&M expenses. Consistent with U-21291

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<sup>14</sup> Case No U-21291, Order, November 7, 2024, p 139.

<sup>15</sup> *Id.*

<sup>16</sup> Case No U-21860, Order, February 19, 2026, p 78

<sup>17</sup> *Id.*

<sup>18</sup> *Id.* at 79

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1 and U-21860, I recommend the Commission reject the Company’s proposed blended  
2 inflation rate in this instant case. Furthermore, I recommend that the Commission ask the  
3 Company to adopt a commensurate productivity offset for O&M expenses based on  
4 efficiency gains associated with conducting routine O&M tasks.

5 **V. COMPANY’S PROPOSED COSTS SHOULD BE EVALUATED AGAINST**  
6 **PRODUCTIVITY ADJUSTED INFLATION PROJECTIONS THAT UTILIZE A**  
7 **COMMENSURATE PRODUCTIVITY OFFSET**

8 **Q. What do you mean by a commensurate productivity offset?**

9 A. By a “commensurate productivity offset,” I mean a productivity adjustment that is matched  
10 to the scope and composition of the inflation factor the Commission adopts. Inflation  
11 factors are intended to reflect changes in input prices. A productivity offset is intended to  
12 reflect expected improvements in how efficiently those inputs are used to provide the same  
13 level of service. The two must be aligned: the broader the inflation measure, the broader  
14 the productivity measure should be.

15 Additionally, I recommend (1) using Private Nonfarm Business sector factors, as they  
16 capture the market sector of the economy, and exclude farming and government activities  
17 whose output and productivity are not comparable to utility O&M and can introduce  
18 unrelated volatility; and (2) calculating the productivity offset by using a multi-year  
19 average, a 10-year rolling average in this instant case, rather than a single-year value.  
20 Annual productivity measures can be volatile due to business-cycle effects, temporary  
21 shifts in utilization, and measurement noise. By contrast, the types of efficiency gains  
22 relevant to routine utility O&M accumulate gradually and become embedded through  
23 operational learning, standardization, and improved execution. A rolling average,

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1           therefore, provides a more stable and disciplined benchmark and avoids allowing an  
2           anomalous year to distort an assessment of reasonable cost growth.

3           Accordingly, I recommend two productivity offsets commensurate with the inflation  
4           benchmark the Commission finds appropriate:

- 5           • If the Commission were to adopt a labor-heavy blended inflation factor like the one  
6           DTE Gas proposed, where the escalation is driven predominantly by labor costs, then  
7           the productivity offset should focus on labor productivity, reflecting how much can be  
8           produced without adding more worker hours. The Bureau of Labor Statistics (BLS)  
9           calculates labor productivity by dividing an index of real output by an index of hours  
10          worked.<sup>19</sup> BLS publishes this data for all 50 states across different sectors. For the  
11          instant case, I recommend using the Labor Productivity Index for Michigan private,  
12          nonfarm workers to offset a labor-heavy inflation rate. Because DTE Gas operates only  
13          in Michigan, this measure aligns with the labor market in which the Company recruits,  
14          retains, and contracts for labor. Accordingly, I propose a labor productivity offset of  
15          1.34%<sup>20</sup> and the corresponding productivity-adjusted inflation rates of 1.8% (2025),  
16          1.7% (2026), and 1.3% (2027, pro-rated).<sup>21</sup>
- 17          • If instead the Commission adopts an economy-wide inflation measure such as CPI-U,  
18          which measures change in prices for a wide basket of goods, including food, energy,  
19          and services, then the commensurate productivity offset should measure change in

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<sup>19</sup> What's the difference between Labor Productivity and Total Factor Productivity? (2026, 02 26). Retrieved from US Bureau of Labor Statistics.<https://www.bls.gov/productivity/educational-material/labor-productivity-total-factor-productivity-comparison.htm> (accessed 3/11/2026).

<sup>20</sup> U-21973 Ex CUB-4, Labor Productivity.

<sup>21</sup> U-21973 Ex CUB-5, DTE Inflation Minus Labor Productivity.

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1 output in response to change in a combination of inputs that include labor, capital,  
2 energy, materials, and purchased services. Total Factor Productivity (TFP) is designed  
3 as such: to measure changes in output relative to changes in a combined bundle of  
4 inputs and therefore captures the influence of both capital input and shifts in worker  
5 composition. The US Bureau of Labor Statistics calculates it by dividing an index of  
6 real output by an index of combined units of labor input and capital input. Consistent  
7 with using an economy-wide inflation metric, CPI-U, I recommend using the Total  
8 Factor Productivity Index for Private nonfarm business. Accordingly, I propose a  
9 productivity offset of 0.87%<sup>22</sup> and the corresponding productivity-adjusted inflation  
10 rates of 1.9% (2025), 1.5% (2026), and 1.1% (2027, pro-rated).<sup>23</sup>

11 **VI. PROPOSED DISALLOWANCES TO DTE GAS O&M EXPENSES**

12 **Q. What topics are you addressing in this part of your testimony?**

13 A. I address O&M costs not addressed by CUB witness Ram Veerapaneni, in Marketing and  
14 Admin & General functions. I also address Pipeline Integrity Spending under Transmission  
15 O&M. I then present CUB's overall disallowance and spending recommendations by  
16 combining my own with Witness Veerapaneni's. I discuss how our recommendations for  
17 O&M spending comport with my recommendation, above, for the Commission to use PAI  
18 as a guardrail to balance gas safety and reliability against affordability.

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<sup>22</sup> U-21973 Ex CUB-6, Total Factor Productivity.

<sup>23</sup> U-21973 Ex CUB-7, Projected CPI Minus TFP.

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1 **Q. Do you support Witness Julia Huffman’s recommendations for DTE Gas Marketing**  
2 **O&M spending?**

3 A. No, I do not. As discussed above, the Company’s historical cost trends do not support  
4 Witness Huffman’s proposed inflation adjustment, which is excessive and unnecessary. I  
5 also oppose the Company’s proposal to include \$1 million for the forestry program  
6 sponsored by Witness Henry Decker as known and measurable spending within Marketing  
7 expense projections.

8 **Q. What has been the historical trend in DTE Gas Marketing spending?**

9 A. Marketing O&M expenses, inclusive of any known and measurable changes, grew at an  
10 average annual rate of 3% from 2020 through historical test-year 2024, lower than  
11 economy-wide inflation, over the same period<sup>24</sup>. However, historical actual spending  
12 aligned fairly closely with PAI-tracked projections, indicating that a PAI-based approach  
13 better reflects the Company’s historical cost experience<sup>25</sup>.

14 **Q. What amount of inflation adjustment in Marketing costs would be reasonable?**

15 A. Given this is a routine function of a mature Company with modest sales growth, the  
16 Commission should allow no more than a PAI factor applied to the historical test year.  
17 Utilizing the proposed PAI of 1.9% (2025), 1.5% (2026), and 1.1% (2027, pro-rated), I  
18 propose an inflation adjustment of \$2,308,000 compared to the Company’s \$4,232,000,  
19 leading to a disallowance of \$1,924,000<sup>26</sup>.

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<sup>24</sup> See Workpaper MM-4.

<sup>25</sup> See Workpaper MM-10.

<sup>26</sup> U-21973 Ex CUB-8, Proposed Marketing O&M.

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1 **Q. Do you propose any other disallowances in projected Marketing costs?**

2 A. Yes. I propose that the Commission disallow the proposed \$1 million for the forestry  
3 program sponsored by Witness Decker. This expense will be used to expand the  
4 Company's carbon offset program by an additional 78,000 offsets through the annual  
5 retirement of carbon credits equivalent to ~1% of customers' emissions, starting in 2026.<sup>27</sup>  
6 This is a new program, and the retirement cost will be recovered through base rates.<sup>28</sup> There  
7 is no statutory requirement for a program like this, nor is it otherwise necessary to provide  
8 safe and reliable gas service. Furthermore, the Company provides no cost-benefit analysis  
9 to justify the program or its benefits to ratepayers. The Commission's approval of the  
10 program as a pilot for voluntary customers was based on DTE's representation that all costs  
11 for the program would be recovered outside of base rates and that no nonparticipating  
12 customers would bear any costs for it.<sup>29</sup> Combined with the PAI adjustment discussed  
13 above, this results in a recommended Marketing O&M allowance of \$56,204,000 and a  
14 total disallowance of \$2,924,000.<sup>30</sup>

15 **Q. What do historical spending trends in Admin and General show? Do they support the**  
16 **Company's cost estimates for the projected test-year?**

17 A. Since 2020 through the historical test-year 2024, Admin and General O&M expenses,  
18 inclusive of any known and measurable changes, grew at an average of 2.1% per year,  
19 lower than economy-wide inflation during the period<sup>31</sup>. Similar to Marketing O&M,

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<sup>27</sup> Direct Testimony of Henry J. Decker, p 16, lines 24:25 through p 17, lines 1-5.

<sup>28</sup> Discovery Response to MECCUBDG-10.1a.

<sup>29</sup> Case No. U-21498, Order, September 26, 2024, p. 2.

<sup>30</sup> U-21973 Ex CUB-8, Proposed Marketing O&M.

<sup>31</sup> See Workpaper MM-4.

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1 historical actual spending in Admin and General function tracked PAI-tracked projections  
2 fairly closely during this period, indicating that a PAI-based approach better reflects the  
3 Company's historical cost experience<sup>32</sup>.

4 Thus, I propose the Commission should allow Admin and General O&M projected costs  
5 to not exceed more than a PAI factor applied to the historical test year. Utilizing the  
6 proposed PAI of 1.9% (2025), 1.5% (2026), and 1.1% (2027, pro-rated), I propose a  
7 disallowance of \$6,002,000, leading to projected costs of \$120,026,000.<sup>33</sup>

8 **Q. Do you support Witness Scotty N. Kehoe's proposal to increase Pipeline Integrity  
9 O&M by \$23.3 million?**

10 A. No, I do not. The proposed increase is driven substantially by increased inspection activity  
11 and greater use of inline inspection (ILI), and repairs that result from inspection findings.<sup>34</sup>  
12 An increase of \$23.3 million from historical test year spending of \$15.7 million fails to  
13 appropriately balance safety and reliability with affordability. If more inspection and  
14 greater use of ILI are unavoidable, the Company should ramp up more slowly to attenuate  
15 rate impacts over a longer period of time.

16 Witness Kehoe notes that pipeline inspections are "typically" conducted every seven  
17 years.<sup>35</sup> It is reasonable to expect the Company to conduct about the same number, or  
18 mileage, of inspections every year as a way to average inspection costs out over time. From

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<sup>32</sup> See Workpaper MM-11.

<sup>33</sup> U-21973 Ex CUB-9, Admin & General O&M.

<sup>34</sup> Direct Testimony of Scotty N. Kehoe, p 24 lines 6-16.

<sup>35</sup> *Id.* at line 3.

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1           2022-2025, the average number of inspections carried out was 9.<sup>36</sup> Witness Kehoe  
2           proposes conducting 16 inspections in the test year. The Company does not justify this  
3           increase as necessary to meet the ongoing federal requirements. And while Witness Kehoe  
4           describes the value of inline inspection compared to direct assessments (DA), he does not  
5           ascribe increased use of ILI as a requirement of federal regulations. Accordingly, I  
6           conclude that the Company has discretion as to its use of ILI rather than DA. I accept that  
7           ILI has safety and reliability advantages over DA, but in the absence of an explicit  
8           regulatory driver, this cost should be balanced against affordability impacts.

9           The Company’s current proposal would create an unacceptable spike in costs. In light of  
10          the other unavoidable cost pressures already affecting Transmission O&M, a more  
11          reasonable approach would be to maintain the recent historical pace of nine inspections in  
12          the test year.

13          I therefore recommend that the Commission adopt \$18.7 million, which reflects the  
14          historical average O&M spending on this program over the 2022–2025 period. Relative to  
15          the Company’s proposal, this would require a disallowance of \$20.3 million.<sup>37</sup>

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<sup>36</sup> U-21973 Ex CUB-10, Pipeline Integrity O&M.

<sup>37</sup> *Id.*

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1 **Q. What are your total proposed disallowances described above, plus Witness**  
2 **Veerapaneni’s total proposed disallowances?**

3 A. CUB proposed disallowances to O&M expenses are as follows:

<i>CUB sponsoring witness</i>	<i>O&amp;M Function</i>	<i>Disallowance</i>
<i>Ram Veerapaneni</i>	Gas Storage	\$892,000
<i>Ram Veerapaneni</i>	Transmission	\$14,986,000
<i>Moksha Menghaney</i>	Transmission (Pipeline Integrity)	\$ 20,325,000
<i>Ram Veerapaneni</i>	Distribution	\$33,832,000
<i>Moksha Menghaney</i>	Marketing	\$2,924,000
<i>Moksha Menghaney</i>	Admin and General	\$6,002,000
	<b>Total</b>	<b>\$78,959,000</b>

4 **Q. Does your recommended O&M cost level demonstrate that a PAI benchmark can be**  
5 **used in a practical and reasonable manner to evaluate utility O&M costs?**

6 A. Yes. As shown in Exhibit CUB-11, CUB’s projected O&M excluding Pension and Benefits  
7 is \$435.8 million<sup>38</sup>, which is \$15.2 million above a CPI-minus-TFP-tracked benchmark.  
8 While this amount exceeds CUB’s PAI baseline, it reflects a measured effort to balance  
9 affordability impacts with recognition of certain unavoidable and supported cost increases  
10 needed to deliver safe and reliable gas service.

11 It demonstrates that a productivity-adjusted inflation benchmark can serve as a reasonable  
12 starting point for evaluating projected O&M expenses without functioning as an inflexible

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<sup>38</sup> U-21973 Ex CUB-11, CUB Proposed O&M Disallowance.

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1 cap. PAI provides the Commission with a disciplined framework for reviewing projected  
2 expenses while still allowing recovery of costs above the benchmark where the Company  
3 demonstrates that those costs are reasonable and necessary.

4 **VII. RECOMMENDATIONS**

5 **Q. Please summarize your conclusions and recommendations to the Commission.**

6 **A.** I offer the following conclusions and recommendations:

7 1. Company's historical O&M expenses have not been keeping up with inflation or  
8 even productivity-adjusted inflation, and it is therefore not reasonable to presume  
9 that historical O&M costs can simply be escalated forward to arrive at a just and  
10 reasonable test-year level. Thus, the Company should be compelled to:

11 a. provide evidence for why cost categories justify inflation increases.

12 b. apply a 'commensurate productivity offset' to the Company's inflation  
13 adjustments going forward, rather than passing any inflation adjustments  
14 directly to the ratepayers.

15 c. For calculating productivity-adjusted inflation, the Commission should  
16 adopt a 'commensurate productivity factor' that matches the scope and  
17 composition of the inflation factor the Commission adopts.

18 2. Company's proposed blended inflation factor should be rejected because it is

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1                   inconsistent with prior Commission decisions.

2                   3. I recommend disallowances to:

3                   a. Company's Pipeline Integrity O&M expense of \$20,325,000

4                   b. Company's Marketing O&M expense of \$2,924,000

5                   c. Company's Admin and General O&M expense of \$6,002,000

6                   4. Company's total O&M costs, including known and measurable changes, must be  
7                   evaluated against a PAI-adjusted historical projection as a baseline to assess  
8                   affordability impacts. Any expenses exceeding that baseline should be evaluated  
9                   for reasonableness based on demonstrated safety needs, legal obligations, or sales  
10                  growth.

11   **Q.    Does that complete your testimony?**

12   **A.    Yes.**

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the application of **DTE GAS COMPANY** for authority to increase its rates, amend its rate schedules and rules governing the distribution and supply of natural gas, and for miscellaneous accounting authority

Case No. U-21973

**Proof of Service**

On the date below, an electronic copy of **Revised Direct Testimony of Moksha Menghaney on behalf of Citizens Utility Board of Michigan** was served on the following:

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[signature page below]

The statements above are true to the best of my knowledge, information and belief.

Troposphere Legal  
Counsel for CUB

Date: March 24, 2026

By: \_\_\_\_\_

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