S T A T E OF M I C H I G A N

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

*** * * ***

In the matter of the application of	**)**	
CONSUMERS ENERGY COMPANY	**)**	
for authority to increase its rates for	**)**	**Case No. U-17735**
the generation and distribution of	**)**	
electricity and for other relief.	**)**	
	)	

QUALIFICATIONS AND DIRECT TESTIMONY OF

DANIEL J. GOTTSCHALK

MICHIGAN PUBLIC SERVICE COMMISSION

April 24, 2015

QUALIFICATIONS OF DANIEL J. GOTTSCHALK
CASE NUMBER U-17735
PART I

Q. Please state your name and business address.

A. My name is Daniel J. Gottschalk. My business address is 7109 West Saginaw Highway, Lansing, Michigan 48917.

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

A. I am employed by the Michigan Public Service Commission (MPSC or Commission) as a Departmental Analyst in the Rates and Tariffs Section of the Regulated Energy Division.

Q. Please briefly describe your educational background.

A. I received a Bachelor of Arts degree in Marketing from Michigan State University in 2012. In 2012 and 2013, I completed several web design and development courses at Lansing Community College.

Q. Have you attended any seminars or other training courses?

A. Yes. In September 2013 and 2014, I attended the Advanced Regulatory Studies Program at the Institute of Public Utilities at Michigan State University. In August of 2014, I completed the National Association of Regulatory Utility Commissioners (NARUC) Annual Regulatory Studies Program held at Michigan State University, which included courses on ratemaking, rate case auditing, regulatory policy, and other regulatory issues. In June 2014, I completed Part 1 of PTD Technology's Adobe Dreamweaver training course in East Lansing, Michigan.

Q. What are your current responsibilities at the MPSC?

A. In my current position at the MPSC, I participate in rate cases, revenue decoupling reconciliation cases, tariff modification cases, and complaint cases

under the supervision of the Rates and Tariffs Manager. My duties also include serving as the web editor for the Rates and Tariffs Section and updating electric and natural gas rate comparison spreadsheets for the MPSC website. I also assist other MPSC Staff (Staff) members with various assignments and case work.

Q. Have you previously participated in utility cases before the MPSC?

A. Yes. I have participated in the following cases:

Case No.	Utility	Description
U-17475	Ontonagon County REA	Tariff Modification
U-17487	DTE Gas Company	Tariff Modification
U-17488	Northern States Power Company	Rate Design
U-17490	Upper Peninsula Power Company	Complaint
U-17555	Upper Peninsula Power Company	RDM Reconciliation
U-17667	DTE Electric Company	Tariff Modification
U-17710	Northern States Power Company	Rate Design
U-17822	DTE Gas Company	RDM Reconciliation

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide Staff's recommendations on the following items:

1) Residential rate design

2) Residential Income Assistance (RIA) and Senior Citizen discount spread

3) Miscellaneous revenue

4) Senior Citizen credit auto-enrollment

5) Residential tariff modifications

Q. Are you sponsoring any Exhibits?

A. Yes. I am sponsoring the following exhibits:

Exhibit S-6, Schedule F-3(a) and (b), Pages 1-6 of 32

Exhibit S-6, Schedule F-4, Pages 1-6 of 47

Q. Were these exhibits prepared by you or under your supervision?

A. Yes.

Q. Please describe Staff's Exhibit S-6, Schedule F-3(a) and (b), Pages 1-6.

A. Exhibit S-6, Schedule F-3 (a) and (b), Pages 1-6 show the rate calculations and revenue detail by rate schedule for the residential class. Part (a) does not include costs from the soon-to-be-retired Classic 7 coal units in the calculation of rates. Part (b) *does* include the costs from the Classic 7 in those calculations. Column (a) shows the billing determinants. Column (b) indicates the units of measure. Column (c) displays the existing rates, as approved in Case No. U-17087. Column (d) calculates present revenues. Column (e) shows Staff's proposed rates. Column (f) computes revenues generated from Staff's proposed rates.

Column (g) shows the dollar amount increase or decrease between present and proposed rates. Column (h) calculates the percentage increase or decrease between present and proposed rates.

Q. Please describe Staff's Exhibit S-6, Schedule F-4, Pages 1-6 of 47.

A. This portion of the exhibit shows a comparison of typical monthly bills by rate schedule for the residential class based on Staff's present and proposed rates. Columns (a) through (f) represent the summer months of June through September. Column (a) shows the billing determinants in kWh. Columns (b) and (c) reflect the monthly bills under the present and Staff's proposed rates respectively. Column (d) calculates the difference between the monthly bills under the present and proposed rates, while column (e) shows that difference as a percentage of the present bill. Column (f) calculates the proposed average rate for each level of sales. Columns (g) through (k) show calculations for the winter months of October through May using the same method as described for the summer months.

Q. Please explain how the Residential Income Assistance (RIA) and Senior Citizen discounts were allocated.

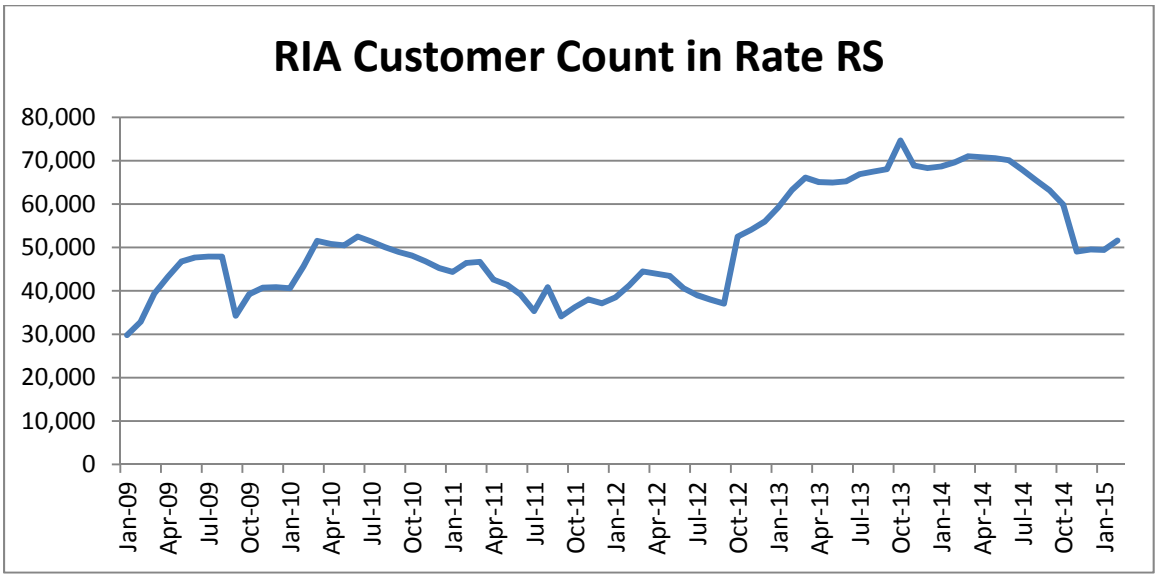
A. Staff Witness Pung's Exhibit S-6 Schedules F-2.1a and F-2.1b show the allocation of the RIA and Senior Citizen discounts. Staff concurs with Consumers Energy's (the Company) method of allocating the RIA and Senior Citizen discounts to all rate classes based on the total cost of service. This method is consistent with the method approved by the Commission in case number U-17087.

Q. Did Staff make any adjustment to the RIA credit or its calculation?

A. Yes. Staff adjusted the projected RIA customer count to more closely reflect actual enrollment in the RIA program. Staff recommends reducing the projected total number of RIA customers for present revenue calculation from 900,312 (as presented in Company Exhibit A-11 Schedule F-3 sponsored by Company Witness Collins) to 720,450, as shown in Exhibit S-6 Schedule F-3(a) and (b). Staff recommends a projection of 720,000 RIA customers in the Residential Service (RS) rate and 450 RIA customers in the Residential Time-of-Day (RT) rate. This reduction results in an increase of present revenues by $1,259,034.

Q. Why is an adjustment to RIA customer count necessary?

A. According to RIA customer counts supplied by the Company in audit response 239, the minimum and maximum number of RIA customers in Rate RS for any month through February 2015 was 29,798 and 74,666 respectively. During this same time, the average monthly number of RIA customers in RS was 50,800. Starting in October 2012, that number began to grow substantially. After June 2014, it declined rapidly and has only increased slightly between November 2014 and February 2015. Below is a graph showing the change in the number of RS customers enrolled in the RIA program since its inception in January 2009.



A three year monthly average of RIA customers still only amounts to 59,008, despite the large increase during that time weighing heavily in the calculation. The Company's projected number of 75,026 monthly RIA customers is not supported by this historical data. This number is not only higher than the maximum monthly number of RIA customers ever recorded in the program's five year history, but is well above the historical three and five year averages. Below is a table showing the monthly averages and corresponding annual totals in Rate RS on a three and five year basis, as well as Staff's recommendations.

RIA Customer Counts (RS)		
	Monthly Average	**Annual Total from Monthly Average**
3 year	59,008	708,096
5 year	50,800	609,604
Staff	60,000	720,000

Staff also recommends that the annual number of Residential Time-of-Day (RT) RIA customers be increased to 450. The 720,000 (RS) and 450 (RT) projections

more closely align with the historical data, but also provide some room for growth in enrollment.

Q. Is there a financial incentive for the Company to actively identify and enroll more customers in RIA program?

A. No. Fewer customers claiming the RIA credit results in the Company retaining the funds collected in rates to offset that credit.

Q. Is there any financial incentive for the Company to overestimate the number of projected RIA customers?

A. Yes, the Company has a very strong incentive to create as large a disparity as possible between actual and projected RIA customer counts. The larger the difference, the more the Company can capture the surplus resulting from collecting enough for 900,312 customers while paying out the RIA credit to the significantly lower number of customers actually claiming the credit.

Q. In future cases, will Staff consider supporting a higher projection for RIA customer count?

A. Yes. Staff is willing to support increased test year RIA customer counts in the future, provided that the Company successfully boosts enrollment in the program.

Q. Did Staff make any adjustment to Miscellaneous Revenue?

A. No. Staff agrees with the company's test year projection of $49,845,000, as shown in line 3 of Schedule C1 of Company Exhibit A-8 (NNB-49).

Q. The Company is proposing to auto-enroll residential customers who are 65 years of age or older in its Senior Citizen provision. The company has identified

approximately 240,000 customers who qualify for the credit, but are not currently enrolled. Does Staff agree with this proposal?

A. Staff agrees with this proposal, provided that no seniors who are currently enrolled in the Residential Income Assistance Program (RIA) are switched to the Senior Citizen provision. RIA customers receive a credit equal to the full amount of the customer charge, whereas the Senior Citizen discount is only half of the customer charge. Staff also recommends the Company identify customers who are set for auto enrollment in the Senior Citizen provision that are also eligible for the RIA program. These customers should be enrolled in the RIA program instead of the Senior Citizen provision.

Q. The Company has proposed several residential tariff modifications. Does staff agree with these changes?

A. Other than those addressed by other Staff witnesses, Staff takes no issue with any of the proposed modifications to the residential tariffs, except for those in regard to handling confirmed threats or acts of violence.

Q. The Company has proposed to react to confirmed threats or acts of violence from customers by, among other things, discontinuing electric service immediately. What is Staff's position on disconnecting electric service following a confirmed threat or act of violence?

A. While the Company argues these changes will act as a deterrent to future threats and acts of violence, Staff believes disconnecting service to an already irate customer who has already made threats or committed acts of violence would further escalate the situation and increase the likelihood of the customer acting on

said threats or engaging in even more violent behavior. Furthermore, disconnecting service in person via a truck roll would provide another opportunity for a threat or violent incident between the customer and Company personnel.

Q. Company Witness Michael J. Williams stated on page 4, lines 22-23 in his testimony that "…the Company must have a reasonable expectation that a threat no longer exists prior to any restoration of service." What is Staff's position on this condition?

A. Staff is concerned this creates a grey area that could result in some customers remaining in limbo at the mercy of this subjective criteria. Not disconnecting these customers to begin with would alleviate this problem. Staff has worked with some customers who found it very difficult to get off of the "naughty list," with some even having to resort to legal action to clear their name and to have service restored.

Q. The Company is also proposing to charge the associated expenses from threats or acts of violence to the customer who committed those actions. The related expenses would include the cost of investigations, operating crews to terminate service, and any health care expenses incurred by the Company through a workers compensation claim due to injury as a result of a physical assault or related threat. Service would not be restored until all of these expenses are paid and there is no longer any perceived threat. Does Staff agree with these proposed changes?

A. Staff does not agree with discontinuing service for these customers, and therefore does not support billing the customer expenses related to the disconnection. Staff also does not agree with giving the company unchecked power to bill the

customer for all related expenses as a result of the incidents, especially if restoration of service is contingent upon the full payment of these expenses. Depending on the injury, medical expenses relating to the incident could be thousands of dollars and may continue to be incurred for many years. Many customers would not be able to afford such a large expense and would be denied electric service for possibly several months or years until the expenses are paid in full. If the Company wishes to recover medical expenses incurred as result of threats or acts of violence, they can pursue the matter in the civil court system.

Q. Please explain the methodology used by Staff to design residential rates.

A. Staff has designed rates for residential service in a manner similar to the Company, but they are designed to collect Staff's proposed revenue targets. Rates have also been designed in accordance with Staff's position on rate differentials, as put forth by Staff Witness Nicholas M. Revere.

Q. Does Staff agree with the Company's proposal to increase the residential customer charge to $7.50 per month?

A. No. The cost of service study performed by Staff Witness Putnam supports a customer charge of only $6.40 per month. Staff does not recommend reducing the customer charge, but prefers the customer charge to remain at $7.00 per month. Staff's proposed Senior and RIA credits are consistent with this recommendation.

Q. Does this conclude your testimony?

A. Yes, it does.

S T A T E OF M I C H I G A N

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

*** * * ***

In the matter of the application of	**)**	
CONSUMERS ENERGY COMPANY	**)**	
for authority to increase its rates for	**)**	**Case No. U-17735**
the generation and distribution of	**)**	
electricity and for other relief.	**)**	
	)	

EXHIBITS OF

DANIEL J. GOTTSCHALK

MICHIGAN PUBLIC SERVICE COMMISSION

April 24, 2015

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Residential Service RS

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Gottschalk, Daniel

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	First 600 kWh/mth	2,785,012	MWh	0.083791	$ 233,359	0.089894	$ 250,356	$ 16,997	7.3
2	Excess kWh/mth	1,534,246	MWh	0.118791	182,255	0.129569	198,790	16,535	9.1
3	Total Summer Power Supply	4,319,258			415,614		449,146	33,532	8.1
4	DLM kWh/mth (1)	14,436	MWh	(0.025099)	(362)	(0.039675)	(573)	(210)	(58.1)
	Winter (Oct. - May)								
5	All kWh/mth	8,067,263	MWh	0.083791	675,964	0.089894	725,198	49,234	7.3
6	Annual PSCR Factor kWh/mth	12,386,521	MWh	0.001090	13,501	0.001480	18,332	4,831	35.8
7	Total Power Supply				$ 1,104,717		$ 1,192,103	$ 87,386	7.9
	Delivery								
8	Distribution kWh/mth	12,386,521	MWh	0.043794	$ 542,455	0.042221	$ 522,971	$ (19,484)	(3.6)
	Skewing			0.001804		(0.000979)			
9	System Access	18,981,780	Bills	7.00	132,872	7.00	132,872	-	-
	Provisions								
10	Senior Citizen RSC	5,246,964	Bills	(3.50)	(18,364)	(3.50)	(18,364)	-	-
11	Income Assistance RIA	720,000	Bills	(7.00)	(5,040)	(7.00)	(5,040)	-	-
12	Total Delivery				$ 651,923		$ 632,439	$ (19,484)	(3.0)
	ROA Service								
	Delivery								
13	Distribution kWh/mth	-	MWh	0.043794	$ -	0.042221	$ -	$ -	NA
14	System Access	-	Bills	7.00	-	7.00	-	-	NA
	Provisions								
15	Senior Citizen RSC	-	Bills	(3.50)	-	(3.50)	-	-	NA
16	Income Assistance RIA	-	Bills	(7.00)	-	(7.00)	-	-	NA
17	Total Delivery				$ -		$ -	$ -	NA
18	Total Residential RS				$ 1,756,640		$ 1,824,542	$ 67,902	3.9

Note
(1) DLM - Direct Load Management - WP-1

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Residential Time-of-Day RT

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Gottschalk, Daniel

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kWh/mth	4,097	MWh	0.106978	$ 438	0.117684	$ 482	$ 44	10.0
2	Off-peak kWh/mth	13,190	MWh	0.076858	1,014	0.073590	971	(43)	(4.3)
3	Total Summer Power Supply	17,287			1,452		1,453	1	0.1
	Winter (Oct. - May)								
4	On-peak kWh/mth	7,652	MWh	0.085284	653	0.093268	714	61	9.4
5	Off-peak kWh/mth	24,636	MWh	0.078070	1,923	0.080517	1,984	60	3.1
6	Total Winter Power Supply	32,289			2,576		2,697	121	4.7
7	Annual PSCR Factor kWh/mth	49,576	MWh	0.001090	54	0.001480	73	19	35.8
8	Total Power Supply				$ 4,082		$ 4,224	$ 141	3.5
	Delivery								
9	Distribution kWh/mth	49,576	MWh	0.043794	$ 2,171	0.042221	$ 2,093	$ (78)	(3.6)
10	System Access	20,980	Bills	7.00	147	7.00	147	-	-
	Provisions								
11	Senior Citizen RSC	1,266	Bills	(3.50)	(4)	(3.50)	(4)	-	-
12	Income Assistance RIA	450	Bills	(7.00)	(3)	(7.00)	(3)	-	-
13	Total Delivery				$ 2,310		$ 2,232	$ (78)	(3.4)
	ROA Service								
	Delivery								
14	Distribution kWh/mth	-	MWh	0.043794	$ -	0.042221	$ -	$ -	NA
15	System Access	-	Bills	7.00	-	7.00	-	-	NA
	Provisions								
16	Senior Citizen RSC	-	Bills	(3.50)	-	(3.50)	-	-	NA
17	Income Assistance RIA	-	Bills	(7.00)	-	(7.00)	-	-	NA
18	Total Delivery				$ -		$ -	$ -	NA
19	Total Residential RT				$ 6,393		$ 6,456	$ 63	1.0

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Residential Electric Vehicle REV-1 (Home & Vehicle)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Gottschalk, Daniel

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kWh/mth	8	MWh	0.177228	$ 1	0.122981	$ 1	$ (0)	(30.6)
2	Mid-peak kWh/mth	248	MWh	0.102228	25	0.092160	23	(2)	(9.8)
3	Off-peak kWh/mth	822	MWh	0.045890	38	0.058686	48	11	27.9
4	Total Summer Power Supply	1,078			64		72	8	11.8
	Winter (Oct. - May)								
5	On-peak kWh/mth	477	MWh	0.085563	41	0.093765	45	4	9.6
6	Off-peak kWh/mth	1,536	MWh	0.045890	70	0.058686	90	20	27.9
7	Total Winter Power Supply	2,013			111		135	24	21.2
8	Annual PSCR Factor kWh/mth	3,090	MWh	0.001090	3	0.001480	5	1	35.8
9	Total Power Supply				$ 179		$ 211	$ 32	18.1
	Delivery								
10	Distribution kWh/mth	3,090	MWh	0.043794	$ 135	0.042221	$ 130	$ (5)	(3.6)
11	System Access	4,644	Bills	7.00	33	7.00	33	-	-
12	Total Delivery				$ 168		$ 163	$ (5)	(2.9)
13	Total Residential REV-1				$ 347		$ 374	$ 28	7.9

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Schedule: F-3a
Date: April 24, 2015

Residential Electric Vehicle REV-2 (Vehicle Only Time-of-Day)

Witness: Gottschalk, Daniel

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kWh/mth	2	MWh	0.177228	$ 0	0.122981	$ 0	$ (0)	(30.6)
2	Mid-peak kWh/mth	3	MWh	0.102228	0	0.092160	0	(0)	(9.8)
3	Off-peak kWh/mth	19	MWh	0.045890	1	0.058686	1	0	27.9
4	Total Summer Power Supply	25			2		2	0	4.6
	Winter (Oct. - May)								
5	On-peak kWh/mth	11	MWh	0.085563	1	0.093765	1	0	9.6
6	Off-peak kWh/mth	35	MWh	0.045890	2	0.058686	2	0	27.9
7	Total Winter Power Supply	46			3		3	1	21.2
8	Annual PSCR Factor kWh/mth	71	MWh	0.001090	0	0.001480	0	0	35.8
9	Total Power Supply				$ 4		$ 5	$ 1	15.1
	Delivery								
10	Distribution kWh/mth	71	MWh	0.043794	$ 3	0.042221	$ 3	$ (0)	(3.6)
11	Total Residential REV-2				$ 7		$ 8	$ 1	7.2

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Residential Dynamic Pricing RDP

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Gottschalk, Daniel

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Off-peak kWh/mth	-	MWh	0.063812	$ -	0.058372	$ -	$ -	NA
2	Mid-peak kWh/mth	-	MWh	0.083565	-	0.091576	-	-	NA
3	On-peak kWh/mth	-	MWh	0.132947	-	0.115778	-	-	NA
4	Critical-peak kWh/mth	-	MWh	0.500000	-	0.950000	-	-	NA
5	Total Summer Power Supply	-			-		-	-	NA
	Winter (Oct. - May)								
6	All kWh/mth	-	MWh	0.083791	-	0.089894	-	-	NA
7	Total Winter Power Supply				-		-	-	NA
8	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
9	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
10	Distribution kWh/mth	-	MWh	0.043794	$ -	0.042221	$ -	$ -	NA
11	System Access	-	Bills	7.00	-	7.00	-	-	NA
	Provisions								
12	Senior Citizen RSC	-	Bills	(3.50)	-	(3.50)	-	-	NA
13	Income Assistance RIA	-	Bills	(7.00)	-	(7.00)	-	-	NA
14	Total Delivery				$ -		$ -	$ -	NA
15	Total Residential RDP				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Residential Dynamic Pricing Rebate RDPR

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 6 of 32
Witness: Gottschalk, Daniel

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Off-peak kWh/mth	-	MWh	0.064402	$ -	0.070354	$ -	$ -	NA
2	Mid-peak kWh/mth	-	MWh	0.080056	-	0.110374	-	-	NA
3	On-peak kWh/mth	-	MWh	0.181093	-	0.139544	-	-	NA
4	Critical-peak kWh/mth	-	MWh	(0.500000)	-	(0.950000)	-	-	NA
5	Total Summer Power Supply	-			-		-	-	NA
	Winter (Oct. - May)								
6	All kWh/mth	-	MWh	0.083791	-	0.089894	-	-	NA
7	Total Winter Power Supply				-		-	-	NA
8	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
9	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
10	Distribution kWh/mth	-	MWh	0.043794	$ -	0.042221	$ -	$ -	NA
11	System Access	-	Bills	7.00	-	7.00	-	-	NA
	Provisions								
12	Senior Citizen RSC	-	Bills	(3.50)	-	(3.50)	-	-	NA
13	Income Assistance RIA	-	Bills	(7.00)	-	(7.00)	-	-	NA
14	Total Delivery				$ -		$ -	$ -	NA
15	Total Residential RDPR				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 1 of 32
Witness: Gottschalk, Daniel

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Residential Service RS

Line No.	Description	(a) (c) Billing Determinants Quantity	Units	(d) Present Rates	(e) Present Revenue	(f) Proposed Rates	(g) Proposed Revenue	(h) Difference Revenue	(i) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	First 600 kWh/mth	2,785,012	MWh	0.083791	$ 233,359	0.088623	$ 246,815	$ 13,456	5.8
2	Excess kWh/mth	1,534,246	MWh	0.118791	182,255	0.127736	195,979	13,724	7.5
3	Total Summer Power Supply	4,319,258			415,614		442,794	27,181	6.5
4	DLM kWh/mth (1)	14,436	MWh	(0.025099)	(362)	(0.039114)	(565)	(202)	(55.8)
	Winter (Oct. - May)								
5	All kWh/mth	8,067,263	MWh	0.083791	675,964	0.088623	714,943	38,979	5.8
6	Annual PSCR Factor kWh/mth	12,386,521	MWh	0.001090	13,501	0.001480	18,332	4,831	35.8
7	Total Power Supply				$ 1,104,717		$ 1,175,504	$ 70,788	6.4
	Delivery								
8	Distribution kWh/mth	12,386,521	MWh	0.043794	$ 542,455	0.042221	$ 522,971	$ (19,484)	(3.6)
	Skewing			0.001804		(0.000979)			
9	System Access	18,981,780	Bills	7.00	132,872	7.00	132,872	-	-
	Provisions								
10	Senior Citizen RSC	5,246,964	Bills	(3.50)	(18,364)	(3.50)	(18,364)	-	-
11	Income Assistance RIA	720,000	Bills	(7.00)	(5,040)	(7.00)	(5,040)	-	-
12	Total Delivery				$ 651,923		$ 632,439	$ (19,484)	(3.0)
	ROA Service								
	Delivery								
13	Distribution kWh/mth	-	MWh	0.043794	$ -	0.042221	$ -	$ -	NA
14	System Access	-	Bills	7.00	-	7.00	-	-	NA
	Provisions								
15	Senior Citizen RSC	-	Bills	(3.50)	-	(3.50)	-	-	NA
16	Income Assistance RIA	-	Bills	(7.00)	-	(7.00)	-	-	NA
17	Total Delivery				$ -		$ -	$ -	NA
18	Total Residential RS				$ 1,756,640		$ 1,807,944	$ 51,304	2.9

Note
(1) DLM - Direct Load Management - WP-1

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Residential Time-of-Day RT

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 2 of 32
Witness: Gottschalk, Daniel

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kWh/mth	4,097	MWh	0.106978	$ 438	0.116197	$ 476	$ 38	8.6
2	Off-peak kWh/mth	13,190	MWh	0.076858	1,014	0.072660	958	(55)	(5.5)
3	Total Summer Power Supply	17,287			1,452		1,434	(18)	(1.2)
	Winter (Oct. - May)								
4	On-peak kWh/mth	7,652	MWh	0.085284	653	0.092089	705	52	8.0
5	Off-peak kWh/mth	24,636	MWh	0.078070	1,923	0.079499	1,959	35	1.8
6	Total Winter Power Supply	32,289			2,576		2,663	87	3.4
7	Annual PSCR Factor kWh/mth	49,576	MWh	0.001090	54	0.001480	73	19	35.8
8	Total Power Supply				$ 4,082		$ 4,171	$ 89	2.2
	Delivery								
9	Distribution kWh/mth	49,576	MWh	0.043794	$ 2,171	0.042221	$ 2,093	$ (78)	(3.6)
10	System Access	20,980	Bills	7.00	147	7.00	147	-	-
	Provisions								
11	Senior Citizen RSC	1,266	Bills	(3.50)	(4)	(3.50)	(4)	-	-
12	Income Assistance RIA	450	Bills	(7.00)	(3)	(7.00)	(3)	-	-
13	Total Delivery				$ 2,310		$ 2,232	$ (78)	(3.4)
	ROA Service								
	Delivery								
14	Distribution kWh/mth	-	MWh	0.043794	$ -	0.042221	$ -	$ -	NA
15	System Access	-	Bills	7.00	-	7.00	-	-	NA
	Provisions								
16	Senior Citizen RSC	-	Bills	(3.50)	-	(3.50)	-	-	NA
17	Income Assistance RIA	-	Bills	(7.00)	-	(7.00)	-	-	NA
18	Total Delivery				$ -		$ -	$ -	NA
19	Total Residential RT				$ 6,393		$ 6,404	$ 11	0.2

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 3 of 32
Witness: Gottschalk, Daniel

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Residential Electric Vehicle REV-1 (Home & Vehicle)

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kWh/mth	8	MWh	0.177228	$ 1	0.121242	$ 1	$ (0)	(31.6)
2	Mid-peak kWh/mth	248	MWh	0.102228	25	0.090857	23	(3)	(11.1)
3	Off-peak kWh/mth	822	MWh	0.045890	38	0.057856	48	10	26.1
4	Total Summer Power Supply	1,078			64		71	7	10.2
	Winter (Oct. - May)								
5	On-peak kWh/mth	477	MWh	0.085563	41	0.092439	44	3	8.0
6	Off-peak kWh/mth	1,536	MWh	0.045890	70	0.057856	89	18	26.1
7	Total Winter Power Supply	2,013			111		133	22	19.5
8	Annual PSCR Factor kWh/mth	3,090	MWh	0.001090	3	0.001480	5	1	35.8
9	Total Power Supply				$ 179		$ 209	$ 29	16.5
	Delivery								
10	Distribution kWh/mth	3,090	MWh	0.043794	$ 135	0.042221	$ 130	$ (5)	(3.6)
11	System Access	4,644	Bills	7.00	33	7.00	33	-	-
12	Total Delivery				$ 168		$ 163	$ (5)	(2.9)
13	Total Residential REV-1				$ 347		$ 371	$ 25	7.1

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 4 of 32
Witness: Gottschalk, Daniel

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Residential Electric Vehicle REV-2 (Vehicle Only Time-of-Day)

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kWh/mth	2	MWh	0.177228	$ 0	0.121242	$ 0	$ (0)	(31.6)
2	Mid-peak kWh/mth	3	MWh	0.102228	0	0.090857	0	(0)	(11.1)
3	Off-peak kWh/mth	19	MWh	0.045890	1	0.057856	1	0	26.1
4	Total Summer Power Supply	25			2		2	0	3.2
	Winter (Oct. - May)								
5	On-peak kWh/mth	11	MWh	0.085563	1	0.092439	1	0	8.0
6	Off-peak kWh/mth	35	MWh	0.045890	2	0.057856	2	0	26.1
7	Total Winter Power Supply	46			3		3	0	19.5
8	Annual PSCR Factor kWh/mth	71	MWh	0.001090	0	0.001480	0	0	35.8
9	Total Power Supply				$ 4		$ 5	$ 1	13.5
	Delivery								
10	Distribution kWh/mth	71	MWh	0.043794	$ 3	0.042221	$ 3	$ (0)	(3.6)
11	Total Residential REV-2				$ 7		$ 8	$ 0	6.3

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 5 of 32
Witness: Gottschalk, Daniel

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Residential Dynamic Pricing RDP

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates $/unit	(d) Present Revenue $000	(e) Proposed Rates $/unit	(f) Proposed Revenue $000	(g) Difference Revenue $000	(h) Difference Percent %
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Off-peak kWh/mth	-	MWh	0.063812	$ -	0.057349	$ -	$ -	NA
2	Mid-peak kWh/mth	-	MWh	0.083565	-	0.089971	-	-	NA
3	On-peak kWh/mth	-	MWh	0.132947	-	0.113748	-	-	NA
4	Critical-peak kWh/mth	-	MWh	0.500000	-	0.950000	-	-	NA
5	Total Summer Power Supply	-			-		-	-	NA
	Winter (Oct. - May)								
6	All kWh/mth	-	MWh	0.083791	-	0.088623	-	-	NA
7	Total Winter Power Supply				-		-	-	NA
8	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
9	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
10	Distribution kWh/mth	-	MWh	0.043794	$ -	0.042221	$ -	$ -	NA
11	System Access	-	Bills	7.00	-	7.00	-	-	NA
	Provisions								
12	Senior Citizen RSC	-	Bills	(3.50)	-	(3.50)	-	-	NA
13	Income Assistance RIA	-	Bills	(7.00)	-	(7.00)	-	-	NA
14	Total Delivery				$ -		$ -	$ -	NA
15	Total Residential RDP				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 6 of 32
Witness: Gottschalk, Daniel

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Residential Dynamic Pricing Rebate RDPR

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates $/unit	(d) Present Revenue $000	(e) Proposed Rates $/unit	(f) Proposed Revenue $000	(g) Difference Revenue $000	(h) Difference Percent %
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Off-peak kWh/mth	-	MWh	0.064402	$ -	0.069388	$ -	$ -	NA
2	Mid-peak kWh/mth	-	MWh	0.080056	-	0.108858	-	-	NA
3	On-peak kWh/mth	-	MWh	0.181093	-	0.137628	-	-	NA
4	Critical-peak kWh/mth	-	MWh	(0.500000)	-	(0.950000)	-	-	NA
5	Total Summer Power Supply	-			-		-	-	NA
	Winter (Oct. - May)								
6	All kWh/mth	-	MWh	0.083791	-	0.088623	-	-	NA
7	Total Winter Power Supply				-		-	-	NA
8	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
9	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
10	Distribution kWh/mth	-	MWh	0.043794	$ -	0.042221	$ -	$ -	NA
11	System Access	-	Bills	7.00	-	7.00	-	-	NA
	Provisions								
12	Senior Citizen RSC	-	Bills	(3.50)	-	(3.50)	-	-	NA
13	Income Assistance RIA	-	Bills	(7.00)	-	(7.00)	-	-	NA
14	Total Delivery				$ -		$ -	$ -	NA
15	Total Residential RDPR				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Residential Service RS
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 1 of 47
Witness: Gottschalk, Daniel J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	5	7.64	7.67	0.02	0.3	153.4	7.64	7.67	0.02	0.3	153.4
2	50	13.43	13.68	0.25	1.8	27.4	13.43	13.68	0.25	1.8	27.4
3	100	19.87	20.36	0.49	2.5	20.4	19.87	20.36	0.49	2.5	20.4
4	150	26.30	27.04	0.74	2.8	18.0	26.30	27.04	0.74	2.8	18.0
5	200	32.74	33.72	0.98	3.0	16.9	32.74	33.72	0.98	3.0	16.9
6	250	39.17	40.40	1.23	3.1	16.2	39.17	40.40	1.23	3.1	16.2
7	300	45.60	47.08	1.48	3.2	15.7	45.60	47.08	1.48	3.2	15.7
8	350	52.04	53.76	1.72	3.3	15.4	52.04	53.76	1.72	3.3	15.4
9	400	58.47	60.44	1.97	3.4	15.1	58.47	60.44	1.97	3.4	15.1
10	450	64.90	67.12	2.21	3.4	14.9	64.90	67.12	2.21	3.4	14.9
11	500	71.34	73.80	2.46	3.4	14.8	71.34	73.80	2.46	3.4	14.8
12	550	77.77	80.48	2.71	3.5	14.6	77.77	80.48	2.71	3.5	14.6
13	600	84.21	87.16	2.95	3.5	14.5	84.21	87.16	2.95	3.5	14.5
14	650	92.39	95.82	3.43	3.7	14.7	90.64	93.84	3.20	3.5	14.4
15	700	100.57	104.48	3.91	3.9	14.9	97.07	100.52	3.44	3.5	14.4
16	750	108.76	113.15	4.39	4.0	15.1	103.51	107.20	3.69	3.6	14.3
17	800	116.94	121.81	4.87	4.2	15.2	109.94	113.88	3.94	3.6	14.2
18	850	125.12	130.47	5.35	4.3	15.3	116.37	120.56	4.18	3.6	14.2
19	900	133.31	139.14	5.83	4.4	15.5	122.81	127.24	4.43	3.6	14.1
20	950	141.49	147.80	6.31	4.5	15.6	129.24	133.92	4.67	3.6	14.1
21	1,000	149.68	156.47	6.79	4.5	15.6	135.68	140.60	4.92	3.6	14.1
22	1,500	231.51	243.10	11.59	5.0	16.2	200.01	207.39	7.38	3.7	13.8
23	2,000	313.35	329.74	16.38	5.2	16.5	264.35	274.19	9.84	3.7	13.7
24	2,500	395.19	416.37	21.18	5.4	16.7	328.69	340.99	12.30	3.7	13.6
25	3,000	477.03	503.01	25.98	5.4	16.8	393.03	407.79	14.76	3.8	13.6
26	3,500	558.86	589.64	30.78	5.5	16.8	457.36	474.58	17.22	3.8	13.6
27	4,000	640.70	676.28	35.57	5.6	16.9	521.70	541.38	19.68	3.8	13.5
28	4,500	722.54	762.91	40.37	5.6	17.0	586.04	608.18	22.14	3.8	13.5
29	5,000	804.38	849.55	45.17	5.6	17.0	650.38	674.98	24.60	3.8	13.5

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
First 600 kWh/mth	0.083791	0.089894	0.083791	0.089894
Excess kWh/mth	0.118791	0.129569	0.083791	0.089894
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.043794	0.042221	0.043794	0.042221
System Access	7.00	7.00	7.00	7.00

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 2 of 47
Witness: Gottschalk, Daniel J.

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Residential Service RS
Senior Citizen Provision RSC
Bundled Service

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	5	4.14	4.17	0.02	0.6	83.4	4.14	4.17	0.02	0.6	83.4
2	50	9.93	10.18	0.25	2.5	20.4	9.93	10.18	0.25	2.5	20.4
3	100	16.37	16.86	0.49	3.0	16.9	16.37	16.86	0.49	3.0	16.9
4	150	22.80	23.54	0.74	3.2	15.7	22.80	23.54	0.74	3.2	15.7
5	200	29.24	30.22	0.98	3.4	15.1	29.24	30.22	0.98	3.4	15.1
6	250	35.67	36.90	1.23	3.4	14.8	35.67	36.90	1.23	3.4	14.8
7	300	42.10	43.58	1.48	3.5	14.5	42.10	43.58	1.48	3.5	14.5
8	350	48.54	50.26	1.72	3.5	14.4	48.54	50.26	1.72	3.5	14.4
9	400	54.97	56.94	1.97	3.6	14.2	54.97	56.94	1.97	3.6	14.2
10	450	61.40	63.62	2.21	3.6	14.1	61.40	63.62	2.21	3.6	14.1
11	500	67.84	70.30	2.46	3.6	14.1	67.84	70.30	2.46	3.6	14.1
12	550	74.27	76.98	2.71	3.6	14.0	74.27	76.98	2.71	3.6	14.0
13	600	80.71	83.66	2.95	3.7	13.9	80.71	83.66	2.95	3.7	13.9
14	650	88.89	92.32	3.43	3.9	14.2	87.14	90.34	3.20	3.7	13.9
15	700	97.07	100.98	3.91	4.0	14.4	93.57	97.02	3.44	3.7	13.9
16	750	105.26	109.65	4.39	4.2	14.6	100.01	103.70	3.69	3.7	13.8
17	800	113.44	118.31	4.87	4.3	14.8	106.44	110.38	3.94	3.7	13.8
18	850	121.62	126.97	5.35	4.4	14.9	112.87	117.06	4.18	3.7	13.8
19	900	129.81	135.64	5.83	4.5	15.1	119.31	123.74	4.43	3.7	13.7
20	950	137.99	144.30	6.31	4.6	15.2	125.74	130.42	4.67	3.7	13.7
21	1,000	146.18	152.97	6.79	4.6	15.3	132.18	137.10	4.92	3.7	13.7
22	1,500	228.01	239.60	11.59	5.1	16.0	196.51	203.89	7.38	3.8	13.6
23	2,000	309.85	326.24	16.38	5.3	16.3	260.85	270.69	9.84	3.8	13.5
24	2,500	391.69	412.87	21.18	5.4	16.5	325.19	337.49	12.30	3.8	13.5
25	3,000	473.53	499.51	25.98	5.5	16.7	389.53	404.29	14.76	3.8	13.5
26	3,500	555.36	586.14	30.78	5.5	16.7	453.86	471.08	17.22	3.8	13.5
27	4,000	637.20	672.78	35.57	5.6	16.8	518.20	537.88	19.68	3.8	13.4
28	4,500	719.04	759.41	40.37	5.6	16.9	582.54	604.68	22.14	3.8	13.4
29	5,000	800.88	846.05	45.17	5.6	16.9	646.88	671.48	24.60	3.8	13.4

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
First 600 kWh/mth	0.083791	0.089894	0.083791	0.089894
Excess kWh/mth	0.118791	0.129569	0.083791	0.089894
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.043794	0.042221	0.043794	0.042221
System Access	3.50	3.50	3.50	3.50

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Residential Service RS
Income Assistance Provision RIA
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 3 of 47
Witness: Gottschalk, Daniel J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	5	0.64	0.67	0.02	3.8	13.4	0.64	0.67	0.02	3.8	13.4
2	50	6.43	6.68	0.25	3.8	13.4	6.43	6.68	0.25	3.8	13.4
3	100	12.87	13.36	0.49	3.8	13.4	12.87	13.36	0.49	3.8	13.4
4	150	19.30	20.04	0.74	3.8	13.4	19.30	20.04	0.74	3.8	13.4
5	200	25.74	26.72	0.98	3.8	13.4	25.74	26.72	0.98	3.8	13.4
6	250	32.17	33.40	1.23	3.8	13.4	32.17	33.40	1.23	3.8	13.4
7	300	38.60	40.08	1.48	3.8	13.4	38.60	40.08	1.48	3.8	13.4
8	350	45.04	46.76	1.72	3.8	13.4	45.04	46.76	1.72	3.8	13.4
9	400	51.47	53.44	1.97	3.8	13.4	51.47	53.44	1.97	3.8	13.4
10	450	57.90	60.12	2.21	3.8	13.4	57.90	60.12	2.21	3.8	13.4
11	500	64.34	66.80	2.46	3.8	13.4	64.34	66.80	2.46	3.8	13.4
12	550	70.77	73.48	2.71	3.8	13.4	70.77	73.48	2.71	3.8	13.4
13	600	77.21	80.16	2.95	3.8	13.4	77.21	80.16	2.95	3.8	13.4
14	650	85.39	88.82	3.43	4.0	13.7	83.64	86.84	3.20	3.8	13.4
15	700	93.57	97.48	3.91	4.2	13.9	90.07	93.52	3.44	3.8	13.4
16	750	101.76	106.15	4.39	4.3	14.2	96.51	100.20	3.69	3.8	13.4
17	800	109.94	114.81	4.87	4.4	14.4	102.94	106.88	3.94	3.8	13.4
18	850	118.12	123.47	5.35	4.5	14.5	109.37	113.56	4.18	3.8	13.4
19	900	126.31	132.14	5.83	4.6	14.7	115.81	120.24	4.43	3.8	13.4
20	950	134.49	140.80	6.31	4.7	14.8	122.24	126.92	4.67	3.8	13.4
21	1,000	142.68	149.47	6.79	4.8	14.9	128.68	133.60	4.92	3.8	13.4
22	1,500	224.51	236.10	11.59	5.2	15.7	193.01	200.39	7.38	3.8	13.4
23	2,000	306.35	322.74	16.38	5.3	16.1	257.35	267.19	9.84	3.8	13.4
24	2,500	388.19	409.37	21.18	5.5	16.4	321.69	333.99	12.30	3.8	13.4
25	3,000	470.03	496.01	25.98	5.5	16.5	386.03	400.79	14.76	3.8	13.4
26	3,500	551.86	582.64	30.78	5.6	16.6	450.36	467.58	17.22	3.8	13.4
27	4,000	633.70	669.28	35.57	5.6	16.7	514.70	534.38	19.68	3.8	13.4
28	4,500	715.54	755.91	40.37	5.6	16.8	579.04	601.18	22.14	3.8	13.4
29	5,000	797.38	842.55	45.17	5.7	16.9	643.38	667.98	24.60	3.8	13.4

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
First 600 kWh/mth	0.083791	0.089894	0.083791	0.089894
Excess kWh/mth	0.118791	0.129569	0.083791	0.089894
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.043794	0.042221	0.043794	0.042221
System Access	-	-	-	-

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Residential Time-of-Day RT
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 4 of 47
Witness: Gottschalk, Daniel J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	5	7.65	7.64	(0.00)	(0.1)	152.8	7.62	7.64	0.01	0.2	152.7
2	50	13.46	13.42	(0.05)	(0.4)	26.8	13.24	13.37	0.13	1.0	26.7
3	100	19.93	19.83	(0.10)	(0.5)	19.8	19.48	19.74	0.26	1.4	19.7
4	150	26.39	26.25	(0.14)	(0.5)	17.5	25.71	26.11	0.40	1.5	17.4
5	200	32.85	32.66	(0.19)	(0.6)	16.3	31.95	32.48	0.53	1.7	16.2
6	250	39.32	39.08	(0.24)	(0.6)	15.6	38.19	38.85	0.66	1.7	15.5
7	300	45.78	45.49	(0.29)	(0.6)	15.2	44.43	45.22	0.79	1.8	15.1
8	350	52.25	51.91	(0.34)	(0.6)	14.8	50.67	51.59	0.93	1.8	14.7
9	400	58.71	58.33	(0.38)	(0.7)	14.6	56.90	57.96	1.06	1.9	14.5
10	450	65.17	64.74	(0.43)	(0.7)	14.4	63.14	64.33	1.19	1.9	14.3
11	500	71.64	71.16	(0.48)	(0.7)	14.2	69.38	70.70	1.32	1.9	14.1
12	550	78.10	77.57	(0.53)	(0.7)	14.1	75.62	77.07	1.46	1.9	14.0
13	600	84.56	83.99	(0.57)	(0.7)	14.0	81.85	83.44	1.59	1.9	13.9
14	650	91.03	90.40	(0.62)	(0.7)	13.9	88.09	89.81	1.72	2.0	13.8
15	700	97.49	96.82	(0.67)	(0.7)	13.8	94.33	96.18	1.85	2.0	13.7
16	750	103.95	103.24	(0.72)	(0.7)	13.8	100.57	102.55	1.99	2.0	13.7
17	800	110.42	109.65	(0.77)	(0.7)	13.7	106.81	108.92	2.12	2.0	13.6
18	850	116.88	116.07	(0.81)	(0.7)	13.7	113.04	115.29	2.25	2.0	13.6
19	900	123.34	122.48	(0.86)	(0.7)	13.6	119.28	121.67	2.38	2.0	13.5
20	950	129.81	128.90	(0.91)	(0.7)	13.6	125.52	128.04	2.52	2.0	13.5
21	1,000	136.27	135.31	(0.96)	(0.7)	13.5	131.76	134.41	2.65	2.0	13.4
22	1,500	200.91	199.47	(1.44)	(0.7)	13.3	194.14	198.11	3.97	2.0	13.2
23	2,000	265.54	263.63	(1.91)	(0.7)	13.2	256.52	261.81	5.30	2.1	13.1
24	2,500	330.18	327.79	(2.39)	(0.7)	13.1	318.89	325.51	6.62	2.1	13.0
25	3,000	394.82	391.94	(2.87)	(0.7)	13.1	381.27	389.22	7.94	2.1	13.0
26	3,500	459.45	456.10	(3.35)	(0.7)	13.0	443.65	452.92	9.27	2.1	12.9
27	4,000	524.09	520.26	(3.83)	(0.7)	13.0	506.03	516.62	10.59	2.1	12.9
28	4,500	588.72	584.42	(4.31)	(0.7)	13.0	568.41	580.33	11.92	2.1	12.9
29	5,000	653.36	648.57	(4.79)	(0.7)	13.0	630.79	644.03	13.24	2.1	12.9

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kWh/mth	0.106978	0.117684	0.085284	0.093268
Off-peak kWh/mth	0.076858	0.073590	0.078070	0.080517
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.043794	0.042221	0.043794	0.042221
System Access	7.00	7.00	7.00	7.00

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 5 of 47
Witness: Gottschalk, Daniel J.

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Residential Time-of-Day RT
Senior Citizen Provision RSC
Bundled Service

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	5	4.15	4.14	(0.00)	(0.1)	82.8	4.12	4.14	0.01	0.3	82.7
2	50	9.96	9.92	(0.05)	(0.5)	19.8	9.74	9.87	0.13	1.4	19.7
3	100	16.43	16.33	(0.10)	(0.6)	16.3	15.98	16.24	0.26	1.7	16.2
4	150	22.89	22.75	(0.14)	(0.6)	15.2	22.21	22.61	0.40	1.8	15.1
5	200	29.35	29.16	(0.19)	(0.7)	14.6	28.45	28.98	0.53	1.9	14.5
6	250	35.82	35.58	(0.24)	(0.7)	14.2	34.69	35.35	0.66	1.9	14.1
7	300	42.28	41.99	(0.29)	(0.7)	14.0	40.93	41.72	0.79	1.9	13.9
8	350	48.75	48.41	(0.34)	(0.7)	13.8	47.17	48.09	0.93	2.0	13.7
9	400	55.21	54.83	(0.38)	(0.7)	13.7	53.40	54.46	1.06	2.0	13.6
10	450	61.67	61.24	(0.43)	(0.7)	13.6	59.64	60.83	1.19	2.0	13.5
11	500	68.14	67.66	(0.48)	(0.7)	13.5	65.88	67.20	1.32	2.0	13.4
12	550	74.60	74.07	(0.53)	(0.7)	13.5	72.12	73.57	1.46	2.0	13.4
13	600	81.06	80.49	(0.57)	(0.7)	13.4	78.35	79.94	1.59	2.0	13.3
14	650	87.53	86.90	(0.62)	(0.7)	13.4	84.59	86.31	1.72	2.0	13.3
15	700	93.99	93.32	(0.67)	(0.7)	13.3	90.83	92.68	1.85	2.0	13.2
16	750	100.45	99.74	(0.72)	(0.7)	13.3	97.07	99.05	1.99	2.0	13.2
17	800	106.92	106.15	(0.77)	(0.7)	13.3	103.31	105.42	2.12	2.1	13.2
18	850	113.38	112.57	(0.81)	(0.7)	13.2	109.54	111.79	2.25	2.1	13.2
19	900	119.84	118.98	(0.86)	(0.7)	13.2	115.78	118.17	2.38	2.1	13.1
20	950	126.31	125.40	(0.91)	(0.7)	13.2	122.02	124.54	2.52	2.1	13.1
21	1,000	132.77	131.81	(0.96)	(0.7)	13.2	128.26	130.91	2.65	2.1	13.1
22	1,500	197.41	195.97	(1.44)	(0.7)	13.1	190.64	194.61	3.97	2.1	13.0
23	2,000	262.04	260.13	(1.91)	(0.7)	13.0	253.02	258.31	5.30	2.1	12.9
24	2,500	326.68	324.29	(2.39)	(0.7)	13.0	315.39	322.01	6.62	2.1	12.9
25	3,000	391.32	388.44	(2.87)	(0.7)	12.9	377.77	385.72	7.94	2.1	12.9
26	3,500	455.95	452.60	(3.35)	(0.7)	12.9	440.15	449.42	9.27	2.1	12.8
27	4,000	520.59	516.76	(3.83)	(0.7)	12.9	502.53	513.12	10.59	2.1	12.8
28	4,500	585.22	580.92	(4.31)	(0.7)	12.9	564.91	576.83	11.92	2.1	12.8
29	5,000	649.86	645.07	(4.79)	(0.7)	12.9	627.29	640.53	13.24	2.1	12.8

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kWh/mth	0.106978	0.117684	0.085284	0.093268
Off-peak kWh/mth	0.076858	0.073590	0.078070	0.080517
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.043794	0.042221	0.043794	0.042221
System Access	3.50	3.50	3.50	3.50

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 6 of 47
Witness: Gottschalk, Daniel J.

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Residential Time-of-Day RT
Income Assistance Provision RIA
Bundled Service

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	5	0.65	0.64	(0.00)	(0.7)	12.8	0.62	0.64	0.01	2.1	12.7
2	50	6.46	6.42	(0.05)	(0.7)	12.8	6.24	6.37	0.13	2.1	12.7
3	100	12.93	12.83	(0.10)	(0.7)	12.8	12.48	12.74	0.26	2.1	12.7
4	150	19.39	19.25	(0.14)	(0.7)	12.8	18.71	19.11	0.40	2.1	12.7
5	200	25.85	25.66	(0.19)	(0.7)	12.8	24.95	25.48	0.53	2.1	12.7
6	250	32.32	32.08	(0.24)	(0.7)	12.8	31.19	31.85	0.66	2.1	12.7
7	300	38.78	38.49	(0.29)	(0.7)	12.8	37.43	38.22	0.79	2.1	12.7
8	350	45.25	44.91	(0.34)	(0.7)	12.8	43.67	44.59	0.93	2.1	12.7
9	400	51.71	51.33	(0.38)	(0.7)	12.8	49.90	50.96	1.06	2.1	12.7
10	450	58.17	57.74	(0.43)	(0.7)	12.8	56.14	57.33	1.19	2.1	12.7
11	500	64.64	64.16	(0.48)	(0.7)	12.8	62.38	63.70	1.32	2.1	12.7
12	550	71.10	70.57	(0.53)	(0.7)	12.8	68.62	70.07	1.46	2.1	12.7
13	600	77.56	76.99	(0.57)	(0.7)	12.8	74.85	76.44	1.59	2.1	12.7
14	650	84.03	83.40	(0.62)	(0.7)	12.8	81.09	82.81	1.72	2.1	12.7
15	700	90.49	89.82	(0.67)	(0.7)	12.8	87.33	89.18	1.85	2.1	12.7
16	750	96.95	96.24	(0.72)	(0.7)	12.8	93.57	95.55	1.99	2.1	12.7
17	800	103.42	102.65	(0.77)	(0.7)	12.8	99.81	101.92	2.12	2.1	12.7
18	850	109.88	109.07	(0.81)	(0.7)	12.8	106.04	108.29	2.25	2.1	12.7
19	900	116.34	115.48	(0.86)	(0.7)	12.8	112.28	114.67	2.38	2.1	12.7
20	950	122.81	121.90	(0.91)	(0.7)	12.8	118.52	121.04	2.52	2.1	12.7
21	1,000	129.27	128.31	(0.96)	(0.7)	12.8	124.76	127.41	2.65	2.1	12.7
22	1,500	193.91	192.47	(1.44)	(0.7)	12.8	187.14	191.11	3.97	2.1	12.7
23	2,000	258.54	256.63	(1.91)	(0.7)	12.8	249.52	254.81	5.30	2.1	12.7
24	2,500	323.18	320.79	(2.39)	(0.7)	12.8	311.89	318.51	6.62	2.1	12.7
25	3,000	387.82	384.94	(2.87)	(0.7)	12.8	374.27	382.22	7.94	2.1	12.7
26	3,500	452.45	449.10	(3.35)	(0.7)	12.8	436.65	445.92	9.27	2.1	12.7
27	4,000	517.09	513.26	(3.83)	(0.7)	12.8	499.03	509.62	10.59	2.1	12.7
28	4,500	581.72	577.42	(4.31)	(0.7)	12.8	561.41	573.33	11.92	2.1	12.7
29	5,000	646.36	641.57	(4.79)	(0.7)	12.8	623.79	637.03	13.24	2.1	12.7

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kWh/mth	0.106978	0.117684	0.085284	0.093268
Off-peak kWh/mth	0.076858	0.073590	0.078070	0.080517
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.043794	0.042221	0.043794	0.042221
System Access	0.00	0.00	0.00	0.00

S T A T E OF M I C H I G A N

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

*** * * ***

In the matter of the application of	**)**	
CONSUMERS ENERGY COMPANY	**)**	
for authority to increase its rates for	**)**	**Case No. U-17735**
the generation and distribution of	**)**	
electricity and for other relief.	**)**	
	)	

QUALIFICATIONS AND DIRECT TESTIMONY OF

MARK J. PUNG

MICHIGAN PUBLIC SERVICE COMMISSION

April 24, 2015

QUALIFICATIONS OF MARK J. PUNG
CASE NUMBER U-17735
PART I

Q. Please state your name and business address.

A. My name is Mark J. Pung. My business address is 7109 West Saginaw Highway, Lansing, Michigan 48917.

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

A. I am employed by the Michigan Public Service Commission (MPSC or Commission) as a Departmental Analyst in the Rates and Tariffs Section of the Regulated Energy Division.

Q. Please briefly describe your educational background.

A. I received a Bachelor of Arts degree in Supply Chain Management from Michigan State University in 2004. In 2005, I completed two graduate courses at Central Michigan University's Lansing campus, Quantitative Applications in Administrative Decision Making and Financial Management. In May 2006, I completed the Association of Edison Illuminating Company's Fundamentals of Customer Load Data Analysis course. In July 2006, I completed the National Association of Regulatory Utility Commissioners (NARUC) Annual Regulatory Studies Program held at Michigan State University.

Q. What are your current responsibilities at the MPSC?

A. In my current position at the MPSC, I participate in rate cases, TIER cases, PSCR Reconciliations, revenue decoupling cases, and special contract cases. My duties also involve customer complaint and inquiry processing and tariff administration.

Q. Have you previously presented testimony or participated in utility cases before the MPSC?

A. Yes. I have participated in the following cases:

QUALIFICATIONS OF MARK J. PUNG
CASE NUMBER U-17735
PART I

Case No.	Utility	Description
U-14270-R	Presque Isle, Cherryland, Tri-County, and Great Lakes	PSCR Reconciliation
U-14637	Presque Isle Electric and Gas Cooperative	Rate Design
U-14710-R	Presque Isle, Cherryland, Tri-County, and Great Lakes	PSCR Reconciliation & TIER Audit
U-14713-R	Ontonagon County REA	Rate Design
U-14745	Upper Peninsula Power Company	Rate Design
U-14790	Great Lakes Energy Cooperative	Rate Design
U-14893	SEMCO Energy Gas Company	Rate Design
U-15071	Wisconsin Electric Power Company	Rate Design
U-15114	Wisconsin Public Service Corp.	Ex parte of new rate
U-15244	Detroit Edison Company	Rate Design
U-15245	Consumers Energy Company	Rate Design
U-15487	Alpena Power Company	Ex parte of new rate
U-15500	Wisconsin Electric Power Company	Rate Design
U-15645	Consumers Energy Company	Rate Design
U-15981	Wisconsin Electric Power Company	Rate Design
U-15988	Upper Peninsula Power Company	Rate Design
U-16180	Indiana Michigan Power Company	Rate Design
U-16472	Detroit Edison Company	Rate Design
U-16794	Consumers Energy Company	Rate Design
U-16860	Consumers Energy Company	Revenue Decoupling

QUALIFICATIONS OF MARK J. PUNG
CASE NUMBER U-17735
PART I

Case No.	Utility	Description
U-16877	Michigan Consolidated Gas Company	Revenue Decoupling
U-17043	Consumers Energy Company	VHWF
U-17087	Consumers Energy Company	Rate Design
U-17221	Michigan Gas Utilities Corporation	Revenue Decoupling
U-17222	Michigan Gas Utilities Corporation	Un-collectables
U-17479	Tilden Mining Company	RAS-1 Tariff
U-17530	DTE Michigan Gathering Company	Ex parte of new rate
U-17547	Michigan Gas Utilities Corporation	Revenue Decoupling
U-17686	Michigan Gas Utilities Corporation	Tariff Revisions
U-17688	Consumers Energy Company	Act 169 Case

Q. What is the purpose of your testimony?

A. I sponsor MPSC Staff's (Staff) recommendation regarding commercial and industrial rate design, proposed commercial and industrial tariff and rule changes, and present revenue.

Q. Are you sponsoring any exhibits?

A. Yes, I am sponsoring the following exhibits:

Exhibit S-3, Schedule C-3, "Staff's Projected Sales Revenue"

Exhibit S-6, Schedule F-2a, "Staff's Summary of Present and Proposed Revenues by Rate Schedule"

Exhibit S-6, Schedule F-2b, "Staff's Summary of Present and Proposed Revenues by Rate Schedule Including Classic 7 O&M Reduction"

Exhibit S-6, Schedule F-2.1a, "Staff's Test-year Calculation of Rate Design Targets"

Exhibit S-6, Schedule F-2.1b, "Staff's Test-year Calculation of Rate Design Targets Including Classic 7 O&M Reduction"

Exhibit S-6, Schedule F-3a, pages 7-28 of 32, "Staff's Test-year Present and Proposed Revenue Detail"

Exhibit S-6, Schedule F-3b, pages 7-28 of 32, "Staff's Test-year Present and Proposed Revenue Detail Including Classic 7 O&M Reduction"

Exhibit S-6, Schedule F-4, pages 7-47 of 47, "Staff's Test-year Calculation of Typical Bills"

Q. Were these exhibits prepared by you?

A. Yes, they were.

Q. Do these exhibits include the corrections Consumers Energy (the Company) made to its proposed line loss factor?

A. Yes. The Company provided updated exhibits as a result of their line loss correction, in response to Staff Audit Request JMR-5. All of my exhibits reflect the corrections made by the Company in this response.

Q. Please describe Exhibit S-3, Schedule C-3, "Staff's Projected Sales Revenue."

A. Exhibit S-3, Schedule C-3 shows Staff's adjusted June 2015-May 2016 test-year projected sales revenues, in thousands of dollars, of $4,229,447. Staff's total projected revenue includes electric sales revenues on Line 1, wholesale revenues on line 2, and miscellaneous revenues on line 4.

Q. Did Staff make any adjustments to the Company's projected revenues?

A. Yes. Staff made an adjustment to the projected number of customers eligible to receive service under the Residential Income Assistance Provision (RIA), which affected projected revenues. Staff Witness Daniel Gottschalk sponsors Staff's recommendation regarding residential rate design and covers this adjustment to the RIA billing determinant in his direct testimony.

Q. Please describe Exhibit S-6, Schedule F-2a, "Staff's Summary of Present and Proposed Revenues by Rate Schedule."

A. Exhibit S-6, Schedule F-2a provides a summary of Staff's present and proposed revenues by rate schedule. Staff's summary shows total Company, power supply, and delivery revenues by rate schedule.

Q. Please describe Exhibit S-6, Schedule F-2b, "Staff's Summary of Present and Proposed Revenues by Rate Schedule Including Classic 7 O&M Reduction."

A. Exhibit S-6, Schedule F-2b provides a summary of Staff's present and proposed revenues by rate schedule resulting from the removal of O&M costs related to the Classic 7 plants expected to be retired in April 2016. Staff's summary shows total Company, power supply, and delivery revenues by rate schedule.

Q. Please describe Exhibit S-6, Schedule F-2.1a, "Staff's Test-year Calculation of Rate Design Targets."

A. Exhibit S-6, Schedule F-2.1a provides the calculation of revenue targets by rate schedule required for rate design derived from Staff's Cost of Service Study (COSS), provided by Staff Witness Charles E. Putnam. Lines 1-10 display the test-year power supply costs broken down between capacity-related and energy-related, based on Staff's COSS. Lines 11-13 provide the test-year delivery costs broken down between distribution-related and customer-related, based on Staff's COSS. Total cost to serve by rate schedule is provided on Line 14. Lines 15-17 provide the proposed adjustments to the total cost of service. The total rate design targets used to calculate rates shown on Staff's Exhibit S-6, Schedule F-3a are provided on Line 18.

Q. Please describe Exhibit S-6, Schedule F-2.1b, "Staff's Test-year Calculation of Rate Design Targets Including Classic 7 O&M Reduction."

A. Exhibit S-6, Schedule F-2.1b again provides the calculation of revenue targets by rate schedule required for rate design derived from Staff's COSS, this time including the removal of O&M costs related to the Classic 7 plants expected to be retired in April 2016.

Q. Please describe Exhibit S-6, Schedule F-3a, "Staff's Test-year Present and Proposed Revenue Detail."

A. Exhibit S-6, Schedule F-3a provides the rate calculations and revenue detail by rate schedule. Column (a) shows the billing determinants. Column (b) shows the units of measure. Column (c) shows the existing rates, as approved in Case No. U-17087. Column (d) shows calculated present revenues. Column (e) shows Staff's proposed rates. Column (f) shows revenues generated from Staff's proposed rates. Column (g) shows the dollar amount increase or decrease between present and proposed rates. Column (h) shows the percentage increase or decrease between present and proposed rates.

Q. Please describe Exhibit S-6, Schedule F-3b, "Staff's Test-year Present and Proposed Revenue Detail Including Classic 7 O&M Reduction."

A. Exhibit S-6, Schedule F-3b again provides the rate calculations and revenue detail by rate schedule, this time including the removal of O&M costs related to the Classic 7 plants expected to be retired in April 2016.

Q. Please describe Exhibit S-6, Schedule F-4, "Staff's Test-year Calculation of Typical Bills."

A. Exhibit S-6, Schedule F-4 provides a comparison of typical monthly bills by rate schedule, based on Staff's present and proposed rates. Column (a) shows the sales in kWh used to calculate the bills. Column (b) shows the present monthly bill for the summer billing period of June through September. Column (c) shows the proposed monthly bill for the summer billing period. Column (d) shows the dollar amount increase or decrease in monthly bills for the summer billing period.

Column (e) shows the percentage increase or decrease in monthly bills for the summer billing period. Column (f) shows the proposed average rate for the summer billing period in cents per kWh. Column (g) shows the present monthly bill for the winter billing period of October through May. Column (h) shows the proposed monthly bill for the winter billing period. Column (i) shows the dollar amount increase or decrease in monthly bills for the winter billing period. Column (j) shows the percentage increase or decrease in monthly bills for the winter billing period. Column (k) shows proposed average rate for the winter billing period in cents per kWh.

GENERAL SERVICE SECONDARY RATE DESIGN

Rate GS

Q. Does the Company propose any changes to its General Service Secondary Rate GS?

A. Yes. The Company is proposing to change the structure of Rate GS to remove the seasonal component from the power supply energy charge. Instead of having a summer power supply energy charge and a winter power supply energy charge, the Company proposes to have a single energy charge year-round for power supply. The Company claims this proposal will encourage year-round conservation.

Q. Does Staff agree with this proposal?

A. Staff does not agree with the Company's proposal to remove the seasonal differential from the power supply energy charge. See the Direct Testimony of Staff Witness Nicolas Revere. Other than this proposed change, Staff generally

agrees with the Company's commercial rate design methodology, but to collect Staff's proposed revenue requirement.

Q. Does the Company propose any changes to its General Service Secondary Dynamic Pricing Rate GSDP?

A. Yes. The Company is proposing to make some pricing adjustments to this rate. Under the Company's proposal, the critical-peak price would be increased from $0.50 per kWh to $1.00 per kWh, the off-peak price would be set at the base PSCR amount, and the mid-peak and on-peak prices would be set based on forecasted LMP data.

Q. Does Staff agree with this proposal?

A. Staff does not agree with the Company's proposed price adjustments to Rate GSDP. See the Direct Testimony of Staff Witness Revere. Other than this proposed change, Staff generally agrees with the Company's rate design methodology, but to collect Staff's proposed revenue requirement.

Rate GSD

Q. Does the Company propose any changes to its General Service Secondary Demand Rate GSD?

A. Yes. Like Rate GS, the Company is proposing to remove the seasonal component from the power supply energy rate and have a single energy charge year-round. However, for Rate GSD, the Company proposes to maintain the seasonal component for the capacity-peak demand charge.

Q. Does Staff agree with this proposal?

A. Again, Staff does not agree with the Company's proposal to remove the seasonal differential from the power supply energy charge. See the Direct Testimony of Staff Witness Revere. Other than this proposed change, Staff generally agrees with the Company's commercial rate design methodology, but to collect Staff's proposed revenue requirement.

Q. Does the Company propose any changes to its General Service Secondary Demand Rate GSD Dynamic Pricing Pilot?

A. Yes. The Company is proposing to make some pricing adjustments to this rate. Under the Company's proposal, the critical-peak price would be increased from $0.50 per kWh to $0.721681 per kWh, the off-peak price would be set so that the peak-demand charge plus the off-peak price are equal to the base PSCR amount, and the mid-peak and on-peak prices would be set based on forecasted LMP data.

Q. Does Staff agree with this proposal?

A. Staff does not agree with the Company's proposed price adjustments to Rate GSD Dynamic Pricing Pilot. See the Direct Testimony of Staff Witness Revere. Other than this proposed change, Staff generally agrees with the Company's rate design methodology, but to collect Staff's proposed revenue requirement.

GENERAL SERVICE PRIMARY RATES

Rate GP

Q. Does the Company propose any changes to its General Service Primary Rate GP?

A. Yes. As with the Company's secondary rate proposals, the Company proposes to remove the seasonal component from the power supply energy charges for Rate

GP voltage levels 1, 2, and 3 and have a single power supply energy charge year-round.

Q. Does Staff agree with this proposal?

A. Staff does not agree with the Company's proposal to remove the seasonal differential from the Rate GP power supply energy charge. See the Direct Testimony of Staff Witness Revere. Other than this proposed change, Staff generally agrees with the Company's primary rate design methodology, but to collect Staff's proposed revenue requirement.

Q. Does the Company propose any changes to its General Service Primary Dynamic Pricing Rate GPDP?

A. Yes. The Company is proposing to make some pricing adjustments to this rate. Under the Company's proposal, the critical-peak price would be increased from $0.50 per kWh for all voltage levels to $0.719680 per kWh for voltage level 1, $0.761201 for voltage level 2, and $0.809362 for voltage level 3. The off-peak price would be set to the base PSCR amount and the mid-peak and on-peak prices would be set based on forecasted LMP data.

Q. Does Staff agree with this proposal?

A. Staff does not agree with the Company's proposed price adjustments to Rate GPDP. See the Direct Testimony of Staff Witness Revere. Other than this proposed change, Staff generally agrees with the Company's rate design methodology, but to collect Staff's proposed revenue requirement.

Rate GPD

Q. Does the Company propose any changes to its General Service Primary Demand Rate GPD?

A. Yes. Again, the Company is proposing to remove the seasonal component for power supply energy rates for all GPD voltage levels. The Company then proposes to incorporate its Rate GPD proposals from Case No. U-17688 into this case.

Q. Does Staff support the Company's proposal to remove the seasonal price differential from Rate GPD?

A. Again, Staff does not agree with the Company's proposal to remove the seasonal differential from the Rate GPD power supply energy charge. See the Direct Testimony of Staff Witness Revere. Other than this proposed change, Staff generally agrees with the Company's primary rate design methodology, but to collect Staff's proposed revenue requirement.

Q. What are the Company's Rate GPD proposals from Case No. U-17688 being proposed in this case?

A. In case U-17688, the Company proposed to collect approximately 75% of production capacity costs through the On-Peak Demand charge, arguing that proper rate design collects fixed costs through demand charges. The Company also pointed out that the per-unit cost of electricity would be lowered for high-load factor customers who use the system more efficiently. In this case, the Company has slightly lowered its proposal to collect approximately 70% of capacity costs through the On-Peak Demand charge. On the delivery side, the Company proposed in U-17688 to collect all delivery costs through the Maximum

Demand charge and the $100/month System Access Charge. This proposal would eliminate the volumetric distribution charge.

Q. What impact would the Company's Rate GPD proposals have on primary customers?

A. Due to these rate change proposals being integrated into the Company's proposal in this case, the Company has predicted a migration of low-load factor customers who will not benefit from higher demand charges to Rate GP. The Company thus shifted $11 million from Rate GPD to Rate GP based upon its crossing point analysis to prevent the migration, and associated revenue change, from occurring.

Q. What is Staff's position regarding the Company's Rate GPD proposals?

A. Staff agreed with both of these proposals in Case No. U-17688 and agrees that these proposals should be incorporated into this case. Staff agrees that a higher percentage of fixed capacity costs should be collected through the demand charge, because these costs are far more demand related and should be collected from customers in a manner which reflects this cost causation principle. Staff also agrees that distribution expenses are mostly demand and customer related. The distribution charges for the demand-related costs should be recovered through the demand charge and customer-related costs through the customer charge. The Company's proposal to recover all of its distribution costs for the GPD rate through the demand and customer charges better reflects cost causation principles.

Q. Does Staff agree with the Company's projected GPD to GP migration and associated $11 million cost shift?

A. Staff agrees that should the Company's Rate GPD proposals be approved by the Commission, that some customers would switch to Rate GP to avoid the higher demand charges. Low-load factor customers would be adversely affected by these proposals and choose to take service under Rate GP, which will continue to collect costs primarily through energy charges. Based upon crossing point results from Staff's Rate Design, Staff agrees with the Company that it is appropriate to shift approximately $11 million of costs from Rate GPD to Rate GP.

Rate MMPP

Q. Please discuss how the Company proposes to address the allocation of capacity costs for the Metal Melting Primary Pilot (MMPP) Rate.

A. The Company claims that the load profile used for MMPP customers in the cost of service study assumes reduced loads during the high-peak summer pricing periods, and therefore results in a negative allocation of capacity costs to these customers. The Company's position is that it is reasonable to assume some diversity of load during the time of the coincident peak, and as a result, MMPP customers should be allocated their reasonable share of capacity costs. The Company is proposing that approximately $9.9 million of capacity costs be allocated to MMPP for the purpose of adjusting total capacity costs allocated to this class to approximate the amount allocated under the 50/25/25 cost of service methodology.

Q. Does Staff agree with the Company's Rate MMPP Capacity cost allocation proposal?

A. Yes. Staff agrees that it reasonable to assume some diversity of load during the coincident peak and that MMPP customers should be allocated their fair share of capacity costs. Staff agrees that appropriate share of MMPP capacity costs was determined using the 50/25/25 cost of service method. However, Staff's 75/0/25 cost of service method does not result in a negative allocation of capacity costs to Rate MMPP like the Company's 100/0/0 method. Staff proposes that approximately $5.5 million of capacity costs be allocated to Rate MMPP customers and removed from all other customers for the purpose of adjusting total capacity costs allocated to this class to approximate the amount allocated under the 50/25/25 cost of service methodology. This calculation takes place on Staff Exhibit S-6, Schedules F-2.1a and F-2.1b, Line 4.

Q. Did the Company make any other proposals concerning Rate MMPP?

A. Yes. The Company is proposing to take the pilot designation off this rate and make it a permanent rate schedule. In addition, the Company is proposing to open this rate up to other energy-intensive customers and not limit availability to just metal melting customers. As a result, the Company is proposing to change the name of this rate to Energy Intensive Primary Rate EIP. Finally, the Company proposes to update the time block pricing for this rate to reflect price differentials from its LMP forecast. Delivery charges would be updated to reflect cost of service targets for the metal melting class.

Q. Does the Company propose any restrictions on Rate MMPP/EIP?

A. Yes. The Company proposes to restrict Rate EIP to existing metal melting customers already on the rate and 200 MW of new load not previously served by

the Company. In addition, the Company proposes that the new load must be associated with a customer whose electric costs represent a large portion of total production costs and who has viable electric options out of state. The incremental load must exceed 2 MW at a single site and have a load factor above 70%.

Q. Does Staff support the Company's proposal to make Rate MMPP/EIP a permanent rate schedule?

A. Yes. Staff agrees that Rate MMPP/EIP should be a permanent rate schedule. This rate was originally designed as a price responsive rate for energy intensive metal melting load. This rate offers the customer an opportunity to shift load from peak demand periods to save on electric costs, but also subjects them to critical peak pricing events in which they pay LMP prices once certain LMP thresholds have been met if they do not curtail their usage. This rate prices the cost causative element appropriately and sends the proper price signal.

Q. Does staff support the Company's proposal to open Rate MMPP/EIP to other energy intensive customers and change the name to Energy Intensive Primary Rate EIP?

A. Yes. Staff agrees that there are other types of energy intensive customers for whom electricity costs are a major expense. These other energy intensive customers also make decisions about where to locate their operations while heavily considering the availability of competitive electric rates. The Company's proposal will create an opportunity to attract new load to Michigan, helping to create jobs and spur economic growth.

Q. Does Staff support the Company's proposal to update the Rate MMPP/EIP pricing to reflect the Company's LMP forecast?

A. As discussed by Staff Witness Revere, Staff does not support the Company's method of applying the Company's LMP forecast.

Q. Does Staff support the restrictions the Company has proposed to be placed on Rate MMPP/EIP?

A. Yes. Staff supports the Company's proposal to restrict Rate MMPP/EIP to existing metal melting customers and 200 MW of new load. Limiting this rate to 200 MW of new load at this time will allow the Company to further evaluate and better understand the impact of increased load on this rate before possibly exploring further expansion in a subsequent rate case. Staff agrees that any new load associated with this rate must come from a current or potential customer whose electric costs represent a significant portion of total production costs with viable out of state site options. Incremental load should exceed 2 MW minimum at each site and have a load factor above 70%.

Rate GI

Q. Does Staff support the Company's proposal for allocation of capacity costs to Rate GPD customers receiving service under the General Interruptible (GI) Provision?

A. Yes. Staff agrees that GPD customers receiving service under the GI Provision accept the possibility for their electric service to be interrupted under capacity constraint conditions in exchange for a credit to their On-Peak Demand Charge. Staff also agrees that the Interruptible customers are not broken out in the cost of

service study, and therefore the cost of service study allocates capacity costs to the Interruptible customers in the same manner as all other customers, even though the Company does not plan for, or purchase capacity for, these customers. Staff therefore agrees with the Company that an appropriate amount of capacity costs allocated to the Interruptible customers in the cost of service study needs to be removed and spread to the others for whom capacity is planned and purchased. Staff Exhibit S-6, Schedules F-2.1a and F-2.1b, line 3 reflects Staff's reduction of capacity costs for Interruptible customers receiving service under Rate GPD.

Rate GSG-2

Q. How does the Company propose to handle power supply costs for the General Self-Generation Rate GSG-2?

A. The Company has proposed to remove the allocation of power supply capacity and energy costs for Rate GSG-2 and spread it back to all other non-GSG-2 customers. Power supply capacity costs would be allocated back to all non-GSG-2 customers based upon each rate schedule's percentage of total power supply capacity related costs, and power supply energy costs would be allocated based on each rate schedule's percentage of total power supply energy related costs.

Q. Does Staff support the Company's proposal?

A. Yes. GSG-2 customers pay LMP prices for energy at the Company's load node should they need to use stand-by service, and they pay for capacity based on their demand when taking retail stand-by service. This revenue is included in the Company's PSCR reconciliation, ensuring that all other customers are held harmless when Rate GSG-2 customers use stand-by service. In addition, the

Commission has previously approved this method of handling Rate GSG-2 power supply costs in the Company's previous two electric rate cases, U-16794 and U-17087.

Q. Does the Company make any other proposals regarding Rate GSG-2?

A. Yes. The Company is proposing that Rate GSG-2 be modified such that customers with generating stations directly connected to Michigan Electric Transmission Company ("METC") be given a credit for their Maximum Demand Charge that offsets their distribution charge. Under this proposal, the Company would continue to install Company-owned meters at the site of these generating stations for the purpose of billing the customer for monthly stand-by service. For this reason, the Company proposes that these customers continue to pay the monthly System Access Charge.

Q. Does Staff support the Company's proposal?

A. Yes. It is not reasonable for GSG-2 customers with generating stations directly connected to METC to be charged for using the Company's distribution system. Thus, the Company's proposed Maximum Demand Credit should be approved. It is, however, necessary to have a Company owned meter at these generation sites to provide monthly retail stand-by service to these customers. The system access charge is made up of fixed customer related costs such as meter expense, meter reading, billing, and other customer-related operating costs, exclusive of demand and energy consumption. It is therefore appropriate that these customers continue to be responsible for paying the Rate GSG-2 System Access Charge.

Rate GPTU

Q. Does the Company propose any changes to its General Service Primary Time-of-Use Pilot Rate GPTU?

A. Yes. The Company is proposing to change the time blocks for Rate GPTU. Under the Company's proposal, the high-peak period would be modified to reflect a three-hour period instead of the current two-hour period. The mid-peak time blocks before and after the high-peak block would also be increased from one-hour periods to two-hour periods. The low-peak and off-peak periods would both be significantly reduced.

Q. Does Staff support the Company's Rate GPTU time block change proposal?

A. Yes. Staff agrees with the Company that it is important to properly motivate and incentivize customers to avoid the most critical summer and winter capacity periods using the appropriate price signals. The Company's proposal is based upon a thorough review of forecasted LMP hourly prices, which Staff agrees indicates a three-hour high-peak period. Overall, this rate will continue to offer customers the opportunity to reduce energy costs by reducing energy usage during the higher priced time periods.

Power Factor

Q. Has the Company proposed any changes to the Power Factor Adjustment for Rates GPD, GPTU and MMPP/EIP?

A. Yes. The Company is proposing to change the calculation of the Power Factor adjustment to be based on revenues related to metered quantities, excluding surcharges. Currently, the Power Factor Adjustment is applied to the capacity

charges for Rate GPD, and Rates GPTU and MMPP/EIP are not subject to an adjustment due to the lack of capacity charges.

Q. Does Staff support the Company's proposal to change the Power Factor Adjustment to be based upon volumetric metered revenues?

A. Yes. Currently, Rates GPTU and MMPP/EIP are not receiving Power Factor Adjustments, due to the lack of a capacity charge for those rate schedules. Poor power factors increase generation costs and distributions costs for the Company, while high power factors use the system more efficiently. A Power Factor Adjustment helps to place additional costs on the customers who are causing the expense, which provides them with the proper price signal. The customer then receives the proper incentive to hopefully improve their power factor if possible. Rates GPTU and MMPP/EIP need a Power Factor Adjustment so that they are receiving the appropriate price signals related to the additional costs they cause. Basing the Power Factor Adjustment on volumetric metered revenues will allow Rates GPD, GPTU, and MMPP/EIP to all have a consistent and fairly applied adjustment. In addition, this proposal is consistent with the method in which Detroit Edison Company applies its Power Factor Adjustment.

Q. Has the Company made any other proposals to the Power Factor Adjustment?

A. Yes. The Company is also proposing to increase the minimum power factor to which the penalty would apply from 80 percent to 85 percent.

Q. Does Staff support the Company's minimum power factor proposal?

A. Yes. Maintaining a higher power factor reduces the flow necessary to improve load conditions and stabilize distribution. Staff agrees that the appropriate

threshold for applying a fee on a low power factor should be a minimum of 85 percent. A minimum power factor of 85 percent will do a better job of placing the cost for additional expenses associated with poor power factors on the cost causers. This proposal is also consistent with the current Power Factor Adjustment applied by Detroit Edison Company.

Industrial Tariff Changes

Q. Has the Company proposed any tariff changes to its Rate GPD Interruptible Provision GI?

A. Yes. The Company is proposing to reduce the minimum amount of demand that a customer is required to contract for under the GI provision from 0.7 MW to 0.5 MW.

Q. Does Staff support the Company's proposal to reduce the minimum demand for the GI provision?

A. Yes. Previously the Company had restricted this rate to minimum contracts of 0.7 MW for the purpose of keeping administrative support to a manageable level. However, with the rollout of the Company's Smart Energy system, the Company will be able to offer better accuracy and management of the load under this provision to facilitate smaller load reductions. This proposal will also afford more customers the opportunity to participate in the Interruptible provision, reducing energy costs for both the customer and the Company.

Q. Has the Company proposed any tariff changes concerning substation ownership?

A. Yes. The Company is proposing to allow a partial substation ownership credit for customers served by more than one substation, where one or more substations are

owned by the customer. The customer would receive a credit based on the previous calendar year's ratio of the customer's maximum demand on customer-owned substations to the customer's maximum demand on the Company-owned substations for each voltage level served.

Q. Does Staff support the Company's proposed partial substation ownership credit?

A. Yes. If a customer owns one or more of the substations that they are being served under, that customer should not be responsible for paying the same costs associated with substations as a customer who does not own any substations. These customers should receive an appropriate credit to reflect the fact that they own at least one of their substations. The Company's proposed ratio method described above will provide an appropriate calculation for this credit based upon actual historical data.

Q. Does this conclude your testimony?

A. Yes, it does.

S T A T E OF M I C H I G A N

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

*** * * ***

In the matter of the application of	**)**	
CONSUMERS ENERGY COMPANY	**)**	
for authority to increase its rates for	**)**	**Case No. U-17735**
the generation and distribution of	**)**	
electricity and for other relief.	**)**	
	)	

EXHIBITS OF

MARK J. PUNG

MICHIGAN PUBLIC SERVICE COMMISSION

April 24, 2015

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Projected Sales Revenue
Test Year - June 2015-May 2016
(000)

Case No: U-17735
Witness: Pung, Mark J.
Exhibit: S-3
Schedule: C-3
Date: April 24, 2015

Schedule C-3

Line	Description	Company Test Period Amounts		Adjustments Test Period Amounts		Staff Test Period Amounts
	(a)	(b)		(d)		(e)
1	Sales Revenue	$4,153,814	[1]	$1,261	[4]	$4,155,075
2	Wholesale Revenues	24,527	[2]	0		24,527
3	Sub-Total	4,178,341		0		4,179,602
4	Miscellaneous Revenues	49,845	[3]	0		49,845
5	Total Revenues	$4,228,186		$0		$4,229,447

Footnotes:

[1] Ex: A-10 (HWM-1) Line 5, Column (k) plus Line 24, Column (k)
[2] Ex: A-10 (HWM-1) Line 25, Column (j)
[3] Ex: A-10 (HWM-1) Line 23, Column (k) plus Line 26, Column (k)
[4] Staff Adjustment to Residential Income Assistance Provision Customer Billing Determinants

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-2a
Date: April 24, 2015
Page: 1 of 3
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Summary of Present and Proposed Revenues by Rate Schedule

Total Revenues

Step 1

Line No.	Description	(a) Sales	(b) Present Revenue	(c) Proposed Revenue	(d) Difference Revenue	(e) Difference Percent
		MWh	$000	$000	$000	%
	Bundled Service					
	Residential Class					
1	Residential Service RS	12,386,521	$ 1,756,640	$ 1,824,542	$ 67,902	3.9
2	Residential Time-of-Day RT	49,576	6,393	6,456	63	1.0
3	Residential Electric Vehicle REV	3,161	354	382	28	7.9
4	Res. Dynamic Price RSDP	-	-	-	-	NA
5	Res. Dynamic Price Rebate RSDPR	-	-	-	-	NA
6	Total Residential Class	12,439,258	1,763,387	1,831,380	67,994	3.9
	Secondary Class					
7	Secondary Energy-only GS	3,474,949	504,176	514,349	10,173	2.0
8	Sec. Energy Dynamic Price GSDP	-	-	-	-	NA
9	Secondary Demand GSD	4,017,015	498,550	509,392	10,842	2.2
10	Sec. Demand Dynamic Price GSDDP	-	-	-	-	NA
11	Total Secondary Class	7,491,964	1,002,726	1,023,741	21,015	2.1
	Primary Class					
12	Primary Energy-only GP	1,407,804	147,950	151,163	3,212	2.2
13	Pri. Energy Dynamic Price GPDP	-	-	-	-	NA
14	Primary Demand GPD	9,343,402	824,298	789,934	(34,363)	(4.2)
15	Primary Energy Intensive Rate EIP/MMPP	355,201	22,424	22,114	(310)	(1.4)
16	Primary Time of Use Pilot GPTU	205,807	18,165	18,851	686	3.8
17	Large Economic Development E-1[4]	1,778,677	102,212	114,048	11,837	11.6
18	Total Primary Class	13,090,891	1,115,048	1,096,110	(18,938)	(1.7)
		11,312,214	1,012,836 -	982,061		
	Lighting & Unmetered Class					
19	Metered Lighting Service GML	8,058	900	908	8	0.9
20	Unmetered Lighting Service GUL	131,024	30,303	28,454	(1,849)	(6.1)
21	Unmetered Exp. Lighting GU-XL	-	-	-	-	NA
22	Unmetered Service GU	86,458	7,751	7,590	(161)	(2.1)
23	Total Lighting & Unmetered Class	225,540	38,954	36,952	(2,002)	(5.1)
	Self-generation Class					
24	Small Self-generation GSG-1	-	-	-	-	NA
25	Large Self-generation GSG-2	46,865	3,207	1,737	(1,471)	(45.9)
26	Total Self-Generation Class	46,865	3,207	1,737	(1,471)	(45.9)
27	Total Bundled Service	33,294,517	$ 3,923,322	$ 3,989,920	$ 66,598	1.7
	ROA Service					
	Residential Class					
28	Residential Service RS	-	$ -	$ -	$ -	NA
29	Residential Time-of-Day RT	-	-	-	-	NA
30	Total Residential Class	-	-	-	-	NA
	Secondary Class					
31	Secondary Energy-only GS	24,640	936	1,024	88	9.4
32	Secondary Demand GSD	210,891	6,375	7,225	850	13.3
33	Total Secondary Class	235,532	7,311	8,248	937	12.8
	Primary Class					
34	Primary Energy-only GP	51,324	813	891	78	9.7
35	Primary Demand GPD	3,779,243	26,871	23,292	(3,579)	(13.3)
36	Total Primary Class	3,830,567	27,684	24,183	(3,501)	(12.6)
37	Total ROA Service	4,066,098	$ 34,995	$ 32,431	$ (2,564)	(7.3)
38	Total Bundled and ROA Service	37,360,615	$ 3,958,317	$ 4,022,352	$ 64,034	1.6

[4] Present Revenue reflects a 5/1/15 - 11/30/15 at E-1 rate, remaining at present GPD, proposed revenue reflects a full year at the proposed GPD rates

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-2a
Date: April 24, 2015
Page: 2 of 3
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Summary of Present and Proposed Revenues by Rate Schedule

Power Supply Revenues

Line No.	Description	(a) Sales	(b) Present Revenue	(c) Proposed Revenue	(d) Difference Revenue	(e) Difference Percent
		MWh	$000	$000	$000	%
	Bundled Service					
	Residential Class					
1	Residential Service RS	12,386,521	$ 1,104,717	$ 1,192,103	$ 87,386	7.9
2	Residential Time-of-Day RT	49,576	4,082	4,224	141	3.5
3	Residential Electric Vehicle REV	3,161	183	216	33	18.0
4	Res. Dynamic Price RSDP	-	-	-	-	NA
5	Res. Dynamic Price Rebate RSDPR	-	-	-	-	NA
6	Total Residential Class	12,439,258	1,108,982	1,196,542	87,560	7.9
	Secondary Class					
7	Secondary Energy-only GS	3,474,949	330,289	326,921	(3,368)	(1.0)
8	Sec. Energy Dynamic Price GSDP	-	-	-	-	NA
9	Secondary Demand GSD	4,017,015	371,912	366,612	(5,300)	(1.4)
10	Sec. Demand Dynamic Price GSDDP	-	-	-	-	NA
11	Total Secondary Class	7,491,964	702,200	693,533	(8,667)	(1.2)
	Primary Class					
12	Primary Energy-only GP	1,407,804	124,867	125,779	913	0.7
13	Pri. Energy Dynamic Price GPDP	-	-	-	-	NA
14	Primary Demand GPD	9,343,402	744,848	717,259	(27,589)	(3.7)
15	Primary Energy Intensive Rate EIP/MMPP	355,201	21,206	20,738	(468)	(2.2)
16	Primary Time of Use Pilot GPTU	205,807	15,827	16,084	257	1.6
17	Large Economic Development E-1	1,778,677	84,240	130,565	46,325	55.0
18	Total Primary Class	13,090,891	990,987	1,010,425	19,438	2.0
	Lighting & Unmetered Class					
19	Metered Lighting Service GML	8,058	458	435	(23)	(5.1)
20	Unmetered Lighting Service GUL	131,024	8,000	6,753	(1,247)	(15.6)
21	Unmetered Exp. Lighting GU-XL	-	-	-	-	NA
22	Unmetered Service GU	86,458	6,637	6,273	(365)	(5.5)
23	Total Lighting & Unmetered Class	225,540	15,095	13,460	(1,635)	(10.8)
	Self-generation Class					
24	Small Self-generation GSG-1	-	-	-	-	NA
25	Large Self-generation GSG-2	46,865	2,512	-	(2,512)	(100.0)
26	Total Self-Generation Class	46,865	2,512	-	(2,512)	(100.0)
27	Total Bundled Service	33,294,517	$ 2,819,777	$ 2,913,961	$ 94,184	3.3
	ROA Service					
	Residential Class					
28	Residential Service RS	-	$ -	$ -	$ -	NA
29	Residential Time-of-Day RT	-	-	-	-	NA
30	Total Residential Class	-	-	-	-	NA
	Secondary Class					
31	Secondary Energy-only GS	24,640	-	-	-	NA
32	Secondary Demand GSD	210,891	-	-	-	NA
33	Total Secondary Class	235,532	-	-	-	NA
	Primary Class					
34	Primary Energy-only GP	51,324	-	-	-	NA
35	Primary Demand GPD	3,779,243	-	-	-	NA
36	Total Primary Class	3,830,567	-	-	-	NA
37	Total ROA Service	4,066,098	$ -	$ -	$ -	NA
38	Total Bundled and ROA Service	37,360,615	$ 2,819,777	$ 2,913,961	$ 94,184	3.3

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6

Consumers Energy Company
Staff's Summary of Present and Proposed Revenues by Rate Schedule

Schedule: F-2a
Date: April 24, 2015
Page: 3 of 3

Delivery Revenues

Witness: Pung, Mark J.

Line No.	Description	(a) Sales	(b) Present Revenue	(c) Proposed Revenue	(d) Difference Revenue	(e) Difference Percent
		MWh	$000	$000	$000	%
	Bundled Service					
	Residential Class					
1	Residential Service RS	12,386,521	$ 651,923	$ 632,439	$ (19,484)	(3.0)
2	Residential Time-of-Day RT	49,576	2,310	2,232	(78)	(3.4)
3	Residential Electric Vehicle REV	3,161	171	166	(5)	(2.9)
4	Res. Dynamic Price RSDP	-	-	-	-	NA
5	Res. Dynamic Price Rebate RSDPR	-	-	-	-	NA
6	Total Residential Class	12,439,258	$ 654,405	634,838	(19,567)	(3.0)
	Secondary Class					
7	Secondary Energy-only GS	3,474,949	173,888	187,428	13,541	7.8
8	Sec. Energy Dynamic Price GSDP	-	-	-	-	NA
9	Secondary Demand GSD	4,017,015	126,638	142,780	16,142	12.7
10	Sec. Demand Dynamic Price GSDDP	-	-	-	-	NA
11	Total Secondary Class	7,491,964	300,526	330,208	29,682	9.9
	Primary Class					
12	Primary Energy-only GP	1,407,804	23,083	25,383	2,300	10.0
13	Pri. Energy Dynamic Price GPDP	-	-	-	-	NA
14	Primary Demand GPD	9,343,402	79,449	72,675	(6,775)	(8.5)
15	Primary Energy Intensive Rate EIP/MMPP	355,201	1,218	1,376	158	13.0
16	Primary Time of Use Pilot GPTU	205,807	2,338	2,767	429	18.4
17	Large Economic Development E-1	1,778,677	17,972	(16,516)	(34,488)	(191.9)
18	Total Primary Class	13,090,891	124,061	85,685	(38,376)	(30.9)
	Lighting & Unmetered Class					
19	Metered Lighting Service GML	8,058	442	473	32	7.2
20	Unmetered Lighting Service GUL	131,024	22,303	21,701	(602)	(2.7)
21	Unmetered Exp. Lighting GU-XL	-	-	-	-	NA
22	Unmetered Service GU	86,458	1,114	1,318	204	18.3
23	Total Lighting & Unmetered Class	225,540	23,859	23,492	(366)	(1.5)
	Self-generation Class					
24	Small Self-generation GSG-1	-	-	-	-	NA
25	Large Self-generation GSG-2	46,865	695	1,737	1,041	149.7
26	Total Self-Generation Class	46,865	695	1,737	1,041	149.7
27	Total Bundled Service	33,294,517	$ 1,103,545	$ 1,075,960	$ (27,586)	(2.5)
	ROA Service					
	Residential Class					
28	Residential Service RS	-	$ -	$ -	$ -	NA
29	Residential Time-of-Day RT	-	-	-	-	NA
30	Total Residential Class	-	-	-	-	NA
	Secondary Class					
31	Secondary Energy-only GS	24,640	936	1,024	88	9.4
32	Secondary Demand GSD	210,891	6,375	7,225	850	13.3
33	Total Secondary Class	235,532	7,311	8,248	937	12.8
	Primary Class					
34	Primary Energy-only GP	51,324	813	891	78	9.7
35	Primary Demand GPD	3,779,243	26,871	23,292	(3,579)	(13.3)
36	Total Primary Class	3,830,567	27,684	24,183	(3,501)	(12.6)
37	Total ROA Service	4,066,098	$ 34,995	$ 32,431	$ (2,564)	(7.3)
38	Total Bundled and ROA Service	37,360,615	$ 1,138,540	$ 1,108,391	$ (30,150)	(2.6)

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company

Staff's Test-year Calculation of Rate Design Targets
($000)

Case No.: U-17735
Exhibit: S-6
Schedule: F-2.1a
Date: April 24, 2015
Page: 1 of 1
Witness: Pung, Mark J.

Line		(a)	(b)	(c)	(d)			(e)		(f)		(g)		(h)	(i)	(j)	(k)	(l)	(m)	(n)
			Residential Class		Secondary Class					Primary Class						Lighting & Unmetered Class			Self Gen. Class	
No.	Description	Jurisdictional	RS	RT	GS	GS GEI	GSD	GSD GEI	GP	GP GEI	GPD [3]	GPD GEI	EIP/MMPP	E-1	GML	GUL	GU	GSG-1	GSG-2
	Cost-of-Service Study																		
	Power Supply (1)																		
1	Capacity	$ 1,860,429	$ 810,667	$ 2,628	$ 211,319	$ 5,113	$ 227,604	$ 11,474	$ 73,854	$ 7,731	$ 395,018	$ 21,719	$ 8,685	$ 78,527	$ 163	$ 2,534	$ 3,393	$ -	$ -
2	COSS Capacity	1,860,429	805,915	2,612	210,080	5,083	226,270	11,407	62,486	7,686	418,788	21,591	3,118	78,067	162	2,519	3,373	-	1,270
3	Interruptible	-	6,606	21	1,722	42	1,855	94	512	63	(11,807)	177	26	640	1	21	28	-	-
4	MMPP Capacity	-	(2,405)	(8)	(627)	(15)	(675)	(34)	(186)	(23)	(1,250)	(64)	5,539	(233)	(0)	(8)	(10)		
5	Interclass Cross Pt A(	-							11,000		(11,000)								
6	Self-Generation	-	551	2	144	3	155	8	43	5	286	15	2	53	0	2	2	-	(1,270)
7	Energy	986,633	363,316	1,523	102,480	2,866	115,462	6,125	37,341	4,769	269,946	12,010	11,527	52,038	259	4,219	2,752	-	-
8	COSS Energy	986,633	362,764	1,520	102,325	2,861	115,287	6,116	37,284	4,762	269,536	11,992	11,509	51,959	259	4,212	2,747	-	1,498
9	Self-Generation	-	551.56	2	156	4	175	9	57	7	410	18	17	79	0	6	4	-	(1,498)
10	Total Power Supply	2,847,062	1,173,982	4,150	313,799	7,979	343,066	17,600	111,195	12,501	664,964	33,729	20,212	130,565	423	6,753	6,145	-	-
	Delivery																		
11	Distribution	947,507	523,872	1,674	146,698	6,328	125,230	11,523	18,710	3,363	76,827	8,613	1,027	(387)	447	20,514	1,236	-	1,831
12	Customer	179,895	121,155	311	31,920	383	9,693	433	2,960	325	9,827	631	218	929	26	993	82	-	11
13	Total Delivery	1,127,402	645,027	1,985	178,618	6,711	134,924	11,956	21,670	3,688	86,654	9,244	1,244	542	473	21,507	1,318	-	1,842
14	Total Cost-of-Service	$ 3,974,464	$ 1,819,009	$ 6,135	$ 492,417	$ 14,690	$ 477,990	$ 29,555	$ 132,865	$ 16,189	$ 751,618	$ 42,972	$ 21,456	$131,107	$ 896	$ 28,260	$ 7,463	$ -	$ 1,842
	Skewing and Discounts (2)																		
15	A2 Senior Citizen	-	(9,583)	25	2,448		2,450		720		3,836		104	-	-	-	-	-	-
16	A2 Income Assistance	-	(2,629)	5	672		673		198		1,053		28	-	-	-	-	-	-
17	Total Skewing and Discounts	-	(12,212)	30	3,120		3,123		917		4,889		132	-	-	-	-	-	-
18	Total Rate Design Target	$ 3,974,464	$ 1,806,797	$ 6,165	$ 495,537	$ 14,690	$ 481,113	$ 29,555	$ 133,782	$ 16,189	$ 756,507	$ 42,972	$ 21,588	$131,107	$ 896	$ 28,260	$ 7,463	$ -	$ 1,842
						$ 510,227		$ 510,669		$ 149,970		$799,480	$ 801,321						

Notes
(1) Capacity and energy costs adjusted to capture elements occurring outside the cost-of-service study.
(2) Skewing and Discount Allocation Factors

	Jurisdictional	RS	RT	GS	GSD	GP	GPD	MMPP	E-1	GML	GUL	GU	GSG-1	GSG-2
	1.0000	-	-	0.2110	0.2365	0.0811	0.4581	0.0133	-	-	-	-	-	-
A2 Bundled and ROA (based on total cost-of-service)														
	1.0000	0.4781	0.0016	0.1333	0.1334	0.0392	0.2088	0.0056	-	-	-	-	-	-

(3) Voltage Levels combined when entering from COSS

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Secondary Energy-only GS

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Pung, Mark J.

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	All kWh/mth	1,250,742	MWh	0.099744	$ 124,754	0.097317	$ 121,719	$ (3,035)	(2.4)
2	DLM kWh/mth (1)	-	MWh	(0.025099)	-	(0.039675)	-	-	NA
	Provisions								
3	Education GEI	25,082	MWh	(0.000695)	(17)	-	-	17	100.0
4	Total Summer Power Supply				124,737		121,719	(3,018)	(2.4)
	Winter (Oct. - May)								
5	All kWh/mth	2,224,207	MWh	0.090732	201,807	0.089946	200,060	(1,747)	(0.9)
	Provisions								
6	Education GEI	65,855	MWh	(0.000645)	(42)	-	-	42	100.0
7	Total Winter Power Supply				201,764		200,060	(1,705)	(0.8)
8	Skewing	3,474,949	MWh					-	NA
9	Annual PSCR Factor kWh/mth	3,474,949	MWh	0.001090	3,788	0.001480	5,143	1,355	35.8
10	Total Power Supply				$ 330,289		$ 326,921	$ (3,368)	(1.0)
	Delivery								
11	Distribution kWh/mth	3,474,949	MWh	0.037011	$ 128,611	0.040921	$ 142,198	$ 13,587	10.6
	Skewing			0.001420		0.000892			
12	System Access	2,265,555	Bills	20.00	45,311	20.00	45,311	-	-
	Provisions								
13	Education GEI	90,937	MWh	(0.000384)	(35)	(0.000892)	(81)	(46)	(132.6)
14	Total Delivery				$ 173,888		$ 187,428	13,541	7.8
	ROA Service								
	Delivery								
15	Distribution kWh/mth	24,640	MWh	0.037011	$ 912	0.040921	$ 1,008	$ 96	10.6
16	System Access	1,536	Bills	20.00	31	20.00	31	-	-
	Provisions								
17	Education GEI	17,326	MWh	(0.000384)	(7)	(0.000892)	(15)	(9)	(132.6)
18	Total Delivery				$ 936		$ 1,024	$ 88	9.4
19	Total Secondary GS				$ 505,112		$ 515,373	$ 10,261	2.0

(1) DLM - Direct Load Management

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 8 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Secondary Energy-only Dynamic Pricing GSDP

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Off-peak kWh/mth	-	MWh	0.060693	$ -	0.058278	$ -	$ -	NA
2	Mid-peak kWh/mth	-	MWh	0.084838	-	0.091428	-	-	NA
3	On-peak kWh/mth	-	MWh	0.121952	-	0.115592	-	-	NA
4	Critical-peak kWh/mth	-	MWh	0.500000	-	0.950000	-	-	NA
5	Total Summer Power Supply	-			-		-	-	NA
	Winter (Oct. - May)								
6	All kWh/mth	-	MWh	0.090732	-	0.089946	-	-	NA
7	Total Winter Power Supply				-		-	-	NA
8	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
9	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
10	Distribution kWh/mth	-	MWh	0.037011	$ -	0.040921	$ -	$ -	NA
11	System Access	-	Bills	20.00	-	20.00	-	-	NA
12	Total Delivery				$ -		$ -	$ -	NA
13	Total Residential GSDP				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 9 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Secondary Demand GSD

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Peak kW/mth	3,983	MW	10.00	$ 39,826	10.00	$ 39,826	$ -	-
2	All kWh/mth	1,422,523	MWh	0.073607	104,708	0.065068	92,561	(12,147)	(11.6)
	Provisions								
3	Education GEI	54,878	MWh	(0.022733)	(1,248)	-	-	1,248	100.0
4	Total Summer Power Supply				143,286		132,386	(10,899)	(7.6)
5	Winter (Oct. - May)								
6	Peak kW/mth	7,276	MW	8.00	58,206	8.00	58,206	-	-
7	All kWh/mth	2,594,491	MWh	0.064595	167,591	0.065068	168,818	1,227	0.7
	Provisions								
8	Education GEI	142,192	MWh	(0.019733)	(2,806)	-	-	2,806	100.0
9	Total Winter Power Supply				222,991		227,025	4,033	1.8
10	Annual PSCR Factor kWh/mth	4,017,015	MWh	0.001090	4,379	0.001480	5,945	1,567	35.8
11	Annual Power Factor Adjustment				1,256		1,256	-	-
12	Total Power Supply				$ 371,912		$ 366,612	$ (5,300)	(1.4)
	Delivery								
13	Peak kW/mth	11,258	MW	1.00	$ 11,258	1.15	$ 12,947	$ 1,689	15.0
14	Distribution kWh/mth	4,017,015	MWh	0.026714	107,311	0.030305	121,736	14,425	13.4
	Skewing			0.000972		0.000739			
15	System Access	269,263	Bills	30.00	8,078	30.00	8,078	-	-
	Provisions								
16	Education GEI	197,070	MWh	(0.000771)	(152)	(0.000739)	(146)	6	4.1
17	Annual Power Factor Adjustment				143		165	21	15.0
18	Total Delivery				$ 126,638		$ 142,780	16,142	12.7
	ROA Service								
	Delivery								
19	Peak kW/mth	603	MW	1.00	$ 603	1.15	$ 693	$ 90	15.0
20	Distribution kWh/mth	210,891	MWh	0.026714	5,634	0.030305	6,391	757	13.4
21	System Access	6,392	Bills	30.00	192	30.00	192	-	-
	Provisions								
22	Education GEI	69,379	MWh	(0.000771)	$ (53)	(0.000739)	(51)	2	4.1
23	Total Delivery				$ 6,375		$ 7,225	$ 850	13.3
24	Total Secondary GSD				$ 504,925		$ 516,616	$ 11,692	2.3

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 10 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Secondary Demand Dynamic Pricing GSDDP

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Peak kW/mth	-	MW	10.00	$ -	10.00	$ -	$ -	NA
2	Off-peak kWh/mth	-	MWh	0.020676	-	0.039002	-	-	NA
3	Mid-peak kWh/mth	-	MWh	0.061602	-	0.071014	-	-	NA
4	On-peak kWh/mth	-	MWh	0.107531	-	0.090565	-	-	NA
5	Critical-peak kWh/mth	-	MWh	0.500000	-	0.950000	-	-	NA
6	Total Summer Power Supply				-		-	-	NA
	Winter (Oct. - May)								
7	Peak kW/mth	-	MW	8.00	-	8.00	-	-	NA
8	All kWh/mth	-	MWh	0.064595	-	0.065068	-	-	NA
9	Total Winter Power Supply				-		-	-	NA
10	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
11	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
12	Peak kW/mth	-	MW	1.00	-	1.15	-	-	NA
13	Distribution kWh/mth	-	MWh	0.026714	$ -	0.030305	$ -	$ -	NA
14	System Access	-	Bills	30.00	-	30.00	-	-	NA
15	Total Delivery				$ -		$ -	$ -	NA
16	Total Residential GSDDP				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Primary Energy-only GP (Voltage Level 1)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Pung, Mark J.

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	All kWh/mth	8,530	MWh	0.087330	$ 745	0.087102	$ 743	$ (2)	(0.3)
	Provisions								
2	Education GEI	-	MWh	(0.005517)	-	-	-	-	NA
3	Total Summer Power Supply				745		743	(2)	(0.3)
	Winter (Oct. - May)								
4	All kWh/mth	24,630	MWh	0.078318	1,929	0.080505	1,983	54	2.8
	Provisions								
5	Education GEI	-	MWh	(0.005217)	-	-	-	-	NA
6	Total Winter Power Supply				1,929		1,983	54	2.8
7	Annual PSCR Factor kWh/mth	33,160	MWh	0.001090	36	0.001480	49	13	35.8
8	Total Power Supply				$ 2,710		$ 2,775	$ 65	2.4
	Delivery								
9	Distribution kWh/mth	33,160	MWh	0.010557	$ 350	0.008533	$ 283	$ (67)	(19.2)
	Skewing			0.000655		0.000629			
10	Substation Ownership	39,318	MWh	(0.000528)	(21)	(0.000427)	(17)	4	19.2
11	System Access	117	Bills	50.00	6	50.00	6	-	-
	Provisions								
12	Education GEI	-	MWh	(0.001350)	-	(0.000629)	-	-	NA
13	Total Delivery				$ 335		$ 272	(63)	(18.8)
	ROA Service								
	Delivery								
14	Distribution kWh/mth	-	MWh	0.010557	$ -	0.008533	$ -	$ -	NA
15	Substation Ownership	-	MWh	(0.000528)	-	(0.000427)	-	-	NA
16	System Access	-	Bills	50.00	-	50.00	-	-	NA
	Provisions								
17	Education GEI	-	MWh	(0.001350)	-	(0.000629)	-	-	NA
18	Total Delivery				$ -		$ -	$ -	NA
19	Total Primary GP (Voltage Level 1)				$ 3,045		$ 3,047	$ 2	0.1

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 12 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Primary Energy-only GP (Voltage Level 2)

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	All kWh/mth	23,699	MWh	0.089865	$ 2,130	0.092049	$ 2,181	$ 52	2.4
	Provisions								
2	Education GEI	-	MWh	(0.005517)	-	-	-	-	NA
3	Total Summer Power Supply				2,130		2,181	52	2.4
	Winter (Oct. - May)								
4	All kWh/mth	50,595	MWh	0.080853	4,091	0.085452	4,323	233	5.7
	Provisions								
5	Education GEI	-	MWh	(0.005217)	-	-	-	-	NA
6	Total Winter Power Supply				4,091		4,323	233	5.7
7	Annual PSCR Factor kWh/mth	74,294	MWh	0.001090	81	0.001480	110	29	35.8
8	Total Power Supply				$ 6,301		$ 6,615	$ 313	5.0
	Delivery								
9	Distribution kWh/mth	74,294	MWh	0.014057	$ 1,044	0.011269	$ 837	$ (207)	(19.8)
10	Substation Ownership	-	MWh	(0.000528)	-	(0.000427)	-	-	NA
11	System Access	582	Bills	50.00	29	50.00	29	-	-
	Provisions								
12	Education GEI	-	MWh	(0.001350)	-	(0.000629)	-	-	NA
13	Total Delivery				$ 1,073		$ 866	(207)	(19.3)
	ROA Service								
	Delivery								
14	Distribution kWh/mth	6,227	MWh	0.014057	$ 88	0.011269	$ 70	$ (17)	(19.8)
15	Substation Ownership	-	MWh	(0.000528)	-	(0.000427)	-	-	NA
16	System Access	36	Bills	50.00	2	50.00	2	-	-
	Provisions								
17	Education GEI	-	MWh	(0.001350)	-	(0.000629)	-	-	NA
18	Total Delivery				$ 89		$ 72	$ (17)	(19.4)
19	Total Primary GP (Voltage Level 2)				$ 7,464		$ 7,553	$ 89	1.2

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Primary Energy-only GP (Voltage Level 3)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Pung, Mark J.

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	All kWh/mth	442,115	MWh	0.094589	$ 41,819	0.092380	$ 40,843	$ (977)	(2.3)
	Provisions								
2	Education GEI	44,217	MWh	(0.005517)	(244)	-	-	244	100.0
3	Total Summer Power Supply				41,575		40,843	(733)	(1.8)
	Winter (Oct. - May)								
4	All kWh/mth	858,236	MWh	0.085577	73,445	0.085783	73,622	177	0.2
	Provisions								
5	Education GEI	111,680	MWh	(0.005217)	(583)	-	-	583	100.0
6	Total Winter Power Supply				72,863		73,622	760	1.0
7	Annual PSCR Factor kWh/mth	1,300,350	MWh	0.001090	1,417	0.001480	1,925	507	35.8
8	Total Power Supply				$ 115,855		$ 116,389	$ 534	0.5
	Delivery								
9	Distribution kWh/mth	1,300,350	MWh	0.016057	$ 20,880	0.017947	$ 23,337	$ 2,458	11.8
10	System Access	20,113	Bills	50.00	1,006	50.00	1,006	-	-
	Provisions								
11	Education GEI	155,897	MWh	(0.001350)	(211)	(0.000629)	(98)	112	53.4
12	Total Delivery				$ 21,675		$ 24,245	2,570	11.9
	ROA Service								
	Delivery								
13	Distribution kWh/mth	45,096	MWh	0.016057	$ 724	0.017947	$ 809	$ 85	11.8
14	System Access	387	Bills	50.00	19	50.00	19	-	-
	Provisions								
15	Education GEI	14,694	MWh	(0.001350)	(20)	(0.000629)	(9)	11	53.4
16	Total Delivery				$ 724		$ 819	$ 96	13.2
17	Total Primary GP (Voltage Level 3)				$ 138,254		$ 141,454	$ 3,200	2.3

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 14 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Primary Energy-only Dynamic Pricing GPDP (Voltage Level 1)

Line		(a) Billing Determinants	(b)	(c) Present	(d)	(e) Proposed	(f)	(g) Difference	(h)
No.	Description	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Off-peak kWh/mth	-	MWh	0.059197	$ -	0.049180	$ -	$ -	NA
2	Mid-peak kWh/mth	-	MWh	0.074164	-	0.086695	-	-	NA
3	On-peak kWh/mth	-	MWh	0.118860	-	0.115688	-	-	NA
4	Critical-peak kWh/mth	-	MWh	0.500000	-	0.794722	-	-	NA
5	Total Summer Power Supply	-			-		-	-	NA
	Winter (Oct. - May)								
6	All kWh/mth	-	MWh	0.078318	-	0.080505	-	-	NA
7	Total Winter Power Supply				-		-	-	NA
8	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
9	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
10	Distribution kWh/mth	-	MWh	0.010557	$ -	0.008533	$ -	$ -	NA
11	System Access	-	Bills	50.00	-	50.00	-	-	NA
12	Total Delivery				$ -		$ -	$ -	NA
13	Total Residential GPDP (Voltage Level 1)				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 15 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Primary Energy-only Dynamic Pricing GPDP (Voltage Level 2)

Line		(a) Billing Determinants	(b)	(c) Present	(d)	(e) Proposed	(f)	(g) Difference	(h)
No.	Description	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Off-peak kWh/mth	-	MWh	0.060915	$ -	0.049180	$ -	$ -	NA
2	Mid-peak kWh/mth	-	MWh	0.076317	-	0.086695	-	-	NA
3	On-peak kWh/mth	-	MWh	0.122310	-	0.115688	-	-	NA
4	Critical-peak kWh/mth	-	MWh	0.500000	-	0.799669	-	-	NA
5	Total Summer Power Supply	-			-		-	-	NA
	Winter (Oct. - May)								
6	All kWh/mth	-	MWh	0.080853	-	0.085452	-	-	NA
7	Total Winter Power Supply				-		-	-	NA
8	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
9	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
10	Distribution kWh/mth	-	MWh	0.014057	$ -	0.011269	$ -	$ -	NA
11	System Access	-	Bills	50.00	-	50.00	-	-	NA
12	Total Delivery				$ -		$ -	$ -	NA
13	Total Residential GPDP (Voltage Level 2)				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 16 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Primary Energy-only Dynamic Pricing GPDP (Voltage Level 3)

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Off-peak kWh/mth	-	MWh	0.064117	$ -	0.054458	$ -	$ -	NA
2	Mid-peak kWh/mth	-	MWh	0.080329	-	0.091973	-	-	NA
3	On-peak kWh/mth	-	MWh	0.128739	-	0.120966	-	-	NA
4	Critical-peak kWh/mth	-	MWh	0.500000	-	0.800000	-	-	NA
5	Total Summer Power Supply	-			-		-	-	NA
	Winter (Oct. - May)								
6	All kWh/mth	-	MWh	0.085577	-	0.085783	-	-	NA
7	Total Winter Power Supply				-		-	-	NA
8	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
9	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
10	Distribution kWh/mth	-	MWh	0.016057	$ -	0.017947	$ -	$ -	NA
11	System Access	-	Bills	50.00	-	50.00	-	-	NA
12	Total Delivery				$ -		$ -	$ -	NA
13	Total Residential GPDP (Voltage Level 3)				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 17 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Primary Demand GPD (Voltage Level 1)

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kW/mth	1,008	MW	11.00	$ 11,089	16.50	$ 16,634	$ 5,545	50.0
2	On-peak kWh/mth	143,419	MWh	0.085371	12,244	0.054059	7,753	(4,491)	(36.7)
3	Off-peak kWh/mth	443,084	MWh	0.055371	24,534	0.035241	15,615	(8,919)	(36.4)
	Provisions								
4	Interruptible GI	216	MW	(6.00)	(1,295)	(7.00)	(1,510)	(216)	(16.7)
5	Education GEI	3,545	MWh	(0.002815)	(10)	-	-	10	100.0
6	Total Summer Power Supply				46,563		38,492	(8,071)	(17.3)
	Winter (Oct. - May)								
7	On-peak kW/mth	2,016	MW	9.00	18,145	13.50	27,218	9,073	50.0
8	On-peak kWh/mth	278,336	MWh	0.055371	15,412	0.045199	12,580	(2,831)	(18.4)
9	Off-peak kWh/mth	857,980	MWh	0.045371	38,927	0.038746	33,244	(5,684)	(14.6)
	Provisions								
10	Interruptible GI	466	MW	(4.00)	(1,866)	(4.00)	(1,866)	-	-
11	Education GEI	6,121	MWh	(0.000815)	(5)	-	-	5	100.0
12	Total Winter Power Supply				70,614		71,176	562	0.8
13	Annual PSCR Factor kWh/mth	1,722,818	MWh	0.001090	1,878	0.001480	2,550	672	35.8
14	Annual Power Factor Adjustment				(48)		(521)	(473)	(978.5)
15	Total Power Supply				$ 119,006		$ 111,696	$ (7,309)	(6.1)
	Delivery								
16	Maximum kW/mth	3,543	MW	0.30	$ 1,063	0.91	$ 3,224	$ 2,161	203.3
17	Distribution kWh/mth	1,722,818	MWh	0.002607	4,491		-	(4,491)	(100.0)
	Skewing			0.000391		0.139761			
18	Substation Ownership	970	MW	(0.30)	(291)	(0.30)	(291)	-	-
19	Joint Substation Ownership	3,575	MW	-		(0.20)	(697)	(697)	NA
20	System Access	443	Bills	100.00	44	100.00	44	-	-
	Provisions								
21	Education GEI	9,667	MWh	(0.001078)	(10)	(0.000324)	(3)	7	70.0
22	Annual Power Factor Adjustment				(5)		(68)	(63)	(1,208.3)
23	Total Delivery				$ 5,292		$ 2,209	(3,083)	(58.3)
	ROA Service								
	Delivery								
24	Maximum kW/mth	2,118	MW	0.30	$ 635	0.91	$ 1,927	$ 1,292	203.3
25	Distribution kWh/mth	1,120,133	MWh	0.002607	2,920	-	-	(2,920)	(100.0)
26	Substation Ownership	208	MW	(0.30)	(62)	(0.30)	(62)	-	-
27	System Access	156	Bills	100.00	16	100.00	16	-	-
	Provisions								
28	Education GEI	3,060	MWh	(0.001078)	(3)	(0.000324)	(1)	2	70.0
29	Total Delivery				$ 3,506		$ 1,880	$ (1,626)	(46.4)
30	Total Primary GPD (Voltage Level 1)				$ 127,803		$ 115,785	$ (12,018)	(9.4)

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 18 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Primary Demand GPD (Voltage Level 2)

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kW/mth	1,617	MW	12.00	$ 19,406	17.50	$ 28,300	$ 8,894	45.8
2	On-peak kWh/mth	223,305	MWh	0.087906	19,630	0.059006	13,176	(6,454)	(32.9)
3	Off-peak kWh/mth	642,597	MWh	0.057906	37,210	0.040188	25,825	(11,385)	(30.6)
	Provisions								
4	Interruptible GI	345	MW	(6.00)	(2,071)	(7.00)	(2,416)	(345)	(16.7)
5	Education GEI	21,951	MWh	(0.006205)	(136)	-	-	136	100.0
6	Total Summer Power Supply				74,039		64,886	(9,154)	(12.4)
	Winter (Oct. - May)								
7	On-peak kW/mth	3,049	MW	10.00	30,487	14.50	44,206	13,719	45.0
8	On-peak kWh/mth	405,217	MWh	0.057906	23,464	0.050146	20,320	(3,145)	(13.4)
9	Off-peak kWh/mth	1,176,319	MWh	0.047906	56,353	0.043693	51,397	(4,955)	(8.8)
	Provisions								
10	Interruptible GI	695	MW	(4.00)	(2,778)	(4.00)	(2,778)	-	-
11	Education GEI	33,652	MWh	(0.004205)	(141)	-	-	141	100.0
12	Total Winter Power Supply				107,384		113,145	5,760	5.4
13	Annual PSCR Factor kWh/mth	2,447,437	MWh	0.001090	2,668	0.001480	3,622	955	35.8
14	Annual Power Factor Adjustment				(124)		(136)	(12)	(9.8)
15	Total Power Supply				$ 183,967		$ 181,517	$ (2,451)	(1.3)
	Delivery								
16	Maximum kW/mth	5,449	MW	0.50	$ 2,724	2.41	$ 13,131	$ 10,407	382.0
17	Distribution kWh/mth	2,447,437	MWh	0.006107	14,946		-	(14,946)	(100.0)
18	Substation Ownership	-	MW	(0.30)	-	(0.30)	-	-	NA
19	System Access	1,475	Bills	100.00	148	100.00	148	-	-
	Provisions								
20	Education GEI	55,603	MWh	(0.001078)	(60)	(0.000324)	(18)	42	70.0
21	Annual Power Factor Adjustment				(15)		(18)	(2)	(14.6)
22	Total Delivery				$ 17,743		$ 13,243	(4,500)	(25.4)
	ROA Service								
	Delivery								
23	Maximum kW/mth	3,099	MW	0.50	$ 1,550	2.41	$ 7,469	$ 5,919	382.0
24	Distribution kWh/mth	1,501,936	MWh	0.006107	9,172	-	-	(9,172)	(100.0)
25	Substation Ownership	384	MW	(0.30)	(115)	(0.30)	(115)	-	-
26	System Access	483	Bills	100.00	48	100.00	48	-	-
	Provisions								
27	Education GEI	83,459	MWh	(0.001078)	(90)	(0.000324)	(27)	63	70.0
28	Total Delivery				$ 10,565		$ 7,375	$ (3,190)	(30.2)
29	Total Primary GPD (Voltage Level 2)				$ 212,275		$ 202,134	$ (10,141)	(4.8)

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 19 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Primary Demand GPD (Voltage Level 3)

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kW/mth	3,910	MW	13.00	$ 50,835	18.50	$ 72,342	$ 21,507	42.3
2	On-peak kWh/mth	504,692	MWh	0.092630	46,750	0.059337	29,947	(16,803)	(35.9)
3	Off-peak kWh/mth	1,293,841	MWh	0.062630	81,033	0.040519	52,425	(28,608)	(35.3)
	Provisions								
4	Interruptible GI	444	MW	(6.00)	(2,667)	(7.00)	(3,111)	(444)	(16.7)
5	Education GEI	115,084	MWh	(0.011063)	(1,273)	-	-	1,273	100.0
6	Total Summer Power Supply				174,678		151,603	(23,075)	(13.2)
	Winter (Oct. - May)								
7	On-peak kW/mth	7,324	MW	11.00	80,566	15.50	113,525	32,959	40.9
8	On-peak kWh/mth	924,268	MWh	0.062630	57,887	0.050477	46,654	(11,233)	(19.4)
9	Off-peak kWh/mth	2,450,346	MWh	0.052630	128,962	0.044024	107,875	(21,087)	(16.4)
	Provisions								
10	Interruptible GI	889	MW	(4.00)	(3,558)	(4.00)	(3,558)	-	-
11	Education GEI	226,227	MWh	(0.009063)	(2,050)	-	-	2,050	100.0
12	Total Winter Power Supply				261,807		264,496	2,689	1.0
13	Annual PSCR Factor kWh/mth	5,173,147	MWh	0.001090	5,639	0.001480	7,656	2,018	35.8
14	Annual Power Factor Adjustment				(248)		291	539	217.2
15	Total Power Supply				$ 441,875		$ 424,046	$ (17,829)	(4.0)
	Delivery								
16	Maximum kW/mth	12,972	MW	1.00	$ 12,972	4.27	$ 55,359	$ 42,386	326.8
17	Distribution kWh/mth	5,173,147	MWh	0.008107	41,939		-	(41,939)	(100.0)
18	System Access	19,364	Bills	100.00	1,936	100.00	1,936	-	-
	Provisions								
19	Education GEI	341,311	MWh	(0.001078)	(368)	(0.000324)	(111)	257	70.0
20	Annual Power Factor Adjustment				(65)		38	103	158.4
21	Total Delivery				$ 56,414		$ 57,222	808	1.4
	ROA Service								
	Delivery								
22	Maximum kW/mth	3,210	MW	1.00	$ 3,210	4.27	$ 13,698	$ 10,488	326.8
23	Distribution kWh/mth	1,157,174	MWh	0.008107	9,381	-	-	(9,381)	(100.0)
24	System Access	3,947	Bills	100.00	395	100.00	395	-	-
	Provisions								
25	Education GEI	171,758	MWh	(0.001078)	(185)	(0.000324)	(56)	130	70.0
26	Total Delivery				$ 12,801		$ 14,037	$ 1,237	9.7
27	Total Primary GPD (Voltage Level 3)				$ 511,090		$ 495,306	$ (15,784)	(3.1)

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 20 of 32
Witness: Pung, Mark J

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Sales moving to GPD VL1 for Proposed

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kW/mth	875	MW		$ -	16.50	$ 14,435	$ 14,435	NA
2	On-peak kWh/mth	137,179	MWh		-	0.054059	7,416	7,416	NA
3	Off-peak kWh/mth	444,474	MWh		-	0.035241	15,664	15,664	NA
	Provisions								
4	Interruptible GI	-	MW		-	(7.00)	-	-	NA
5	Education GEI	-	MWh		-	-	-	-	NA
6	Total Summer Power Supply				-		37,515	37,515	NA
	Winter (Oct. - May)								
7	On-peak kW/mth	1,713	MW		-	13.50	23,132	23,132	NA
8	On-peak kWh/mth	267,921	MWh		-	0.045199	12,110	12,110	NA
9	Off-peak kWh/mth	885,786	MWh		-	0.038746	34,321	34,321	NA
	Provisions								
10	Interruptible GI	-	MW		-	(4.00)	-	-	NA
11	Education GEI	-	MWh		-	-	-	-	NA
12	Total Winter Power Supply				-		69,563	69,563	NA
13	Annual PSCR Factor kWh/mth	1,735,360	MWh		-	0.001480	1,277	1,277	NA
14	Annual Power Factor Adjustment				-		-	-	NA
15	Total Power Supply				$ -		$ 108,355	$ 108,355	NA
	Delivery								
16	Maximum kW/mth	2,775	MW		$ -	0.91	$ 2,525	$ 2,525	NA
17	Distribution kWh/mth	1,735,360	MWh		-		-	-	NA
	Skewing					0.139761			
18	Substation Ownership	-	MW		-	(0.30)	-	-	NA
19	System Access	12	Bills		-	100.00	1	1	NA
	Provisions					-			
20	Education GEI	-	MWh		-	(0.000324)	-	-	NA
21	Annual Power Factor Adjustment				-		-	-	NA
22	Total Delivery				$ -		$ 2,526	2,526	NA
	ROA Service								
	Delivery								
23	Maximum kW/mth		MW		$ -	0.91	$ -	$ -	NA
24	Distribution kWh/mth		MWh		-	-	-	-	NA
25	Substation Ownership		MW		-	(0.30)	-	-	NA
26	System Access		Bills		-	100.00	-	-	NA
	Provisions								
27	Education GEI		MWh		-	(0.000324)	-	-	NA
28	Total Delivery				$ -		$ -	$ -	NA
29	Revenue moving to GPD VL1 for Proposed				$ -		$ 110,881	$ 110,881	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 21 of 32
Witness: Pung, Mark J

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Sales moving to GPD VL2 for Proposed

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kW/mth	8	MW		$ -	17.50	$ 141	$ 141	NA
2	On-peak kWh/mth	3,424	MWh		-	0.059006	202	202	NA
3	Off-peak kWh/mth	11,095	MWh		-	0.040188	446	446	NA
	Provisions								
4	Interruptible GI	-	MW		-	(7.00)	-	-	NA
5	Education GEI	-	MWh		-	-	-	-	NA
6	Total Summer Power Supply				-		789	789	NA
	Winter (Oct. - May)								
7	On-peak kW/mth	61	MW		-	14.50	879	879	NA
8	On-peak kWh/mth	6,688	MWh		-	0.050146	335	335	NA
9	Off-peak kWh/mth	22,110	MWh		-	0.043693	966	966	NA
	Provisions								
10	Interruptible GI	-	MW		-	(4.00)	-	-	NA
11	Education GEI	-	MWh		-	-	-	-	NA
12	Total Winter Power Supply				-		2,180	2,180	NA
13	Annual PSCR Factor kWh/mth	43,317	MWh		-	0.001480	32	32	NA
14	Annual Power Factor Adjustment				-		-	-	NA
15	Total Power Supply				$ -		$ 3,001	$ 3,001	NA
	Delivery								
16	Maximum kW/mth	69	MW		$ -	2.41	$ 166	$ 166	NA
17	Distribution kWh/mth	43,317	MWh		-	-	-	-	NA
18	Substation Ownership	-	MW		-	(0.30)	-	-	NA
19	System Access	-	Bills		-	100.00	-	-	NA
	Provisions								
20	Education GEI	-	MWh		-	(0.000324)	-	-	NA
21	Annual Power Factor Adjustment						-	-	NA
22	Total Delivery				$ -		$ 166	166	NA
	ROA Service								
	Delivery								
23	Maximum kW/mth		MW		$ -	2.41	$ -	$ -	NA
24	Distribution kWh/mth		MWh		-	-	-	-	NA
25	Substation Ownership		MW		-	(0.30)	-	-	NA
26	System Access		Bills		-	100.00	-	-	NA
	Provisions								
27	Education GEI		MWh		-	(0.000324)	-	-	NA
28	Total Delivery				$ -		$ -	$ -	NA
29	Sales moving to GPD VL2 for Proposed				$ -		$ 3,167	$ 3,167	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Primary Energy Intensive Rate (Voltage Level 1)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Pung, Mark J.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line		Billing Determinants		Present		Proposed		Difference	
No.	Description	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
				$/unit	$000	$/unit	$000	$000	%
	Power Supply								
	Summer (June - Sept.)								
1	Critical-peak kWh/mth	-	MWh	0.178286	$ -	0.129380	$ -	$ -	NA
2	High-peak kWh/mth	5,227	MWh	0.118857	621	0.086253	451	(170)	(27.4)
3	Mid-peak kWh/mth	5,323	MWh	0.091179	485	0.074284	395	(90)	(18.5)
4	Low-peak kWh/mth	34,615	MWh	0.069036	2,390	0.060120	2,081	(309)	(12.9)
5	Off-peak kWh/mth	33,091	MWh	0.046894	1,552	0.034972	1,157	(395)	(25.4)
6	Total Summer Power Supply				$ 5,048		$ 4,085	$ (963)	(19.1)
	Winter (Oct. - May)								
7	Critical-peak kWh/mth	148	MWh	0.128465	$ 19	0.096448	$ 14	$ (5)	(24.9)
8	High-peak kWh/mth	12,029	MWh	0.085643	1,030	0.065108	783	(247)	(24.0)
9	Mid-peak kWh/mth	12,239	MWh	0.069036	845	0.063837	781	(64)	(7.5)
10	Off-peak kWh/mth	148,655	MWh	0.052429	7,794	0.055927	8,314	520	6.7
11	Total Winter Power Supply				$ 9,688		$ 9,893	$ 205	2.1
12	Annual PSCR Factor kWh/mth	251,328	MWh	0.001090	274	0.001480	372	98	35.8
13	Total Power Supply				$ 15,010		$ 14,349	$ (661)	(4.4)
	Delivery								
14	Maximum kW/mth	864	MW	0.30	$ 259	0.30	$ 259	$ -	-
15	Distribution kWh/mth	251,328	MWh	0.001618	407	0.002528	635	229	56.2
	Skewing					0.000372			
16	Substation Ownership	744	MW	(0.30)	(223)	(0.30)	(223)	-	-
17	System Access	36	Bills	100.00	4	100.00	4	-	-
18	Annual Power Factor Adjustment				-		(73)	(73)	NA
19	Total Delivery				$ 446		$ 602	$ 156	34.9
20	Total Primary EIP/MMPP (Voltage Level 1)				$ 15,456		$ 14,951	$ (505)	(3.3)

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Primary Energy Intensive Rate (Voltage Level 2)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Pung, Mark J.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line		Billing Determinants		Present		Proposed		Difference	
No.	Description	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
				$/unit	$000	$/unit	$000	$000	%
	Power Supply								
	Summer (June - Sept.)								
1	Critical-peak kWh/mth	-	MWh	0.177762	$ -	0.134327	$ -	$ -	NA
2	High-peak kWh/mth	1,557	MWh	0.118508	185	0.091200	142	(43)	(23.0)
3	Mid-peak kWh/mth	1,613	MWh	0.091416	147	0.079231	128	(20)	(13.3)
4	Low-peak kWh/mth	12,047	MWh	0.069742	840	0.065067	784	(56)	(6.7)
5	Off-peak kWh/mth	13,615	MWh	0.048068	654	0.039919	544	(111)	(17.0)
6	Total Summer Power Supply				$ 1,827		$ 1,597	$ (229)	(12.6)
	Winter (Oct. - May)								
7	Critical-peak kWh/mth	41	MWh	0.128997	$ 5	0.101395	$ 4	$ (1)	(21.4)
8	High-peak kWh/mth	3,766	MWh	0.085998	324	0.070055	264	(60)	(18.5)
9	Mid-peak kWh/mth	3,828	MWh	0.069742	267	0.068784	263	(4)	(1.4)
10	Off-peak kWh/mth	62,230	MWh	0.053487	3,329	0.060874	3,788	460	13.8
11	Total Winter Power Supply				3,925		4,319	395	10.1
12	Annual PSCR Factor kWh/mth	98,697	MWh	0.001090	$ 108	0.00148	$ 146	$ 38	35.8
13	Total Power Supply				$ 5,859		$ 6,063	$ 204	3.5
	Delivery								
14	Maximum kW/mth	428	MW	0.50	$ 214	0.50	$ 214	$ -	-
15	Distribution kWh/mth	98,697	MWh	0.005118	505	0.005264	520	14	2.9
16	Substation Ownership	109	MW	(0.30)	(33)	(0.30)	(33)	-	-
17	System Access	73	Bills	100.00	7	100.00	7	-	-
18	Annual Power Factor Adjustment				-		(35)	(35)	NA
19	Total Delivery				$ 694		$ 673	$ (21)	(3.0)
20	Total Primary EIP/MMPP (Voltage Level 2)				$ 6,553		$ 6,736	$ 183	2.8

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Primary Energy Intensive Rate (Voltage Level 3)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Pung, Mark J.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line		Billing Determinants		Present		Proposed		Difference	
No.	Description	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
				$/unit	$000	$/unit	$000	$000	%
	Power Supply								
	Summer (June - Sept.)								
1	Critical-peak kWh/mth	-	MWh	0.081297	$ -	0.134658	$ -	$ -	NA
2	High-peak kWh/mth	133	MWh	0.121946	16	0.091531	12	(4)	(24.9)
3	Mid-peak kWh/mth	162	MWh	0.094321	15	0.079562	13	(2)	(15.6)
4	Low-peak kWh/mth	1,543	MWh	0.072220	111	0.065398	101	(11)	(9.4)
5	Off-peak kWh/mth	683	MWh	0.050120	34	0.040250	27	(7)	(19.7)
6	Total Summer Power Supply				$ 177		$ 153	$ (24)	(13.4)
	Winter (Oct. - May)								
7	Critical-peak kWh/mth	1	MWh	0.133193	$ 0	0.101726	$ 0	$ (0)	(23.6)
8	High-peak kWh/mth	123	MWh	0.088795	11	0.070386	9	(2)	(20.7)
9	Mid-peak kWh/mth	124	MWh	0.072220	9	0.069115	9	(0)	(4.3)
10	Off-peak kWh/mth	2,407	MWh	0.055645	134	0.061205	147	13	10.0
11	Total Winter Power Supply				$ 154		$ 165	$ 11	7.0
12	Annual PSCR Factor kWh/mth	5,175	MWh	0.001090	6	0.001480	8	2	35.8
13	Total Power Supply				$ 337		$ 326	$ (11)	(3.3)
	Delivery								
14	Maximum kW/mth	37	MW	1.00	$ 37	1.00	$ 37	$ -	-
15	Distribution kWh/mth	5,175	MWh	0.007118	37	0.011942	62	25	67.8
16	System Access	39	Bills	100.00	4	100.00	4	-	-
17	Annual Power Factor Adjustment				-		(2)	(2)	NA
18	Total Delivery				$ 78		$ 101	23	29.4
19	Total Primary EIP/MMPP (Voltage Level 3)				$ 415		$ 427	$ 12	2.9

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

General Service Primary Time-of-Use Pilot - GPTU (Voltage Level 1)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Pung, Mark J.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line		Billing Determinants			Present		Proposed		Difference	
No.	Description	Quantity	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
					$/unit	$000	$/unit	$000	$000	%
	Power Supply									
	Summer (June - Sept.)									
1	High-/On-peak kWh/mth	-	-	MWh	0.125665	$ -	0.115276	$ -	$ -	NA
2	Mid-peak kWh/mth	-	-	MWh	0.100665	-	0.092478	-	-	NA
3	Low-peak kWh/mth	-	-	MWh	0.080665	-	0.066501	-	-	NA
4	Off-peak kWh/mth	-	-	MWh	0.060665	-	0.049691	-	-	NA
5	Total Summer Power Supply					-		-	-	NA
	Winter (Oct. - May)									
6	High-/On-peak kWh/mth	-	-	MWh	0.095665	-	0.084776	-	-	NA
7	Mid-peak kWh/mth	-	-	MWh	0.080665	-	0.080073	-	-	NA
8	Off-peak kWh/mth	-	-	MWh	0.065665	-	0.065548	-	-	NA
9	Total Winter Power Supply					-		-	-	NA
10	Annual PSCR Factor kWh/mth	-		MWh	0.001090	-	0.001480	-	-	NA
11	Annual Power Factor Adjustment					-		-	-	NA
12	Total Power Supply					$ -		$ -	$ -	NA
	Delivery									
13	Maximum kW/mth	-		MW	0.30	$ -	0.91	$ -	$ -	NA
14	Distribution kWh/mth	-		MWh	0.002607	-	-	-	-	NA
15	Substation Ownership	-		MW	(0.30)	-	(0.30)	-	-	NA
16	System Access	-		Bills	100.00	-	100.00	-	-	NA
17	Annual Power Factor Adjustment					-		-	-	NA
18	Total Delivery					$ -		$ -	-	NA
19	Total Primary GPTU Pilot (Voltage Level 1)					$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 26 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

General Service Primary Time-of-Use Pilot - GPTU (Voltage Level 2)

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line		Billing Determinants			Present		Proposed		Difference	
No.	Description	Quantity	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
					$/unit	$000	$/unit	$000	$000	%
	Power Supply	Present	Proposed							
	Summer (June - Sept.)									
1	High-/On-peak kWh/mth	171	788	MWh	0.128200	$ 22	0.120223	$ 95	$ 73	333.3
2	Mid-peak kWh/mth	171	1,033	MWh	0.103200	18	0.097425	101	83	471.6
3	Low-peak kWh/mth	1,109	2,446	MWh	0.083200	92	0.071448	175	82	89.4
4	Off-peak kWh/mth	4,351	1,534	MWh	0.063200	275	0.054638	84	(191)	(69.5)
5	Total Summer Power Supply					407		454	47	11.6
	Winter (Oct. - May)									
6	High-/On-peak kWh/mth	924	1,321	MWh	0.098200	$ 91	0.089723	$ 119	$ 28	30.7
7	Mid-peak kWh/mth	925	1,785	MWh	0.083200	77	0.085020	152	75	97.3
8	Off-peak kWh/mth	8,626	7,368	MWh	0.068200	588	0.070495	519	(69)	(11.7)
9	Total Winter Power Supply					756		790	34	4.5
10	Annual PSCR Factor kWh/mth	16,276	16,276	MWh	0.001090	18	0.001480	24	6	35.8
11	Annual Power Factor Adjustment					-		-	-	NA
12	Total Power Supply					$ 1,180		$ 1,268	$ 87	7.4
	Delivery									
13	Maximum kW/mth	42	42	MW	0.50	$ 21	2.41	$ 102	$ 81	382.0
14	Distribution kWh/mth	16,276	16,276	MWh	0.006107	99	-	-	(99)	(100.0)
15	Substation Ownership	-		-	(0.30)	-	(0.30)	-	-	NA
16	System Access	24	24	Bills	100.00	2	100.00	2	-	-
17	Annual Power Factor Adjustment					-		4	4	NA
18	Total Delivery					$ 123		$ 108	(15)	(12.0)
19	Total Primary GPTU Pilot (Voltage Level 2)					$ 1,303		$ 1,376	$ 73	5.6

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 27 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

General Service Primary Time-of-Use Pilot - GPTU (Voltage Level 3)

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line		Billing Determinants			Present		Proposed		Difference	
No.	Description	Quantity	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
					$/unit	$000	$/unit	$000	$000	%
	Power Supply	Present	Proposed							
	Summer (June - Sept.)									
1	High-/On-peak kWh/mth	1,880	8,693	MWh	0.132924	$ 250	0.120554	$ 1,048	$ 798	319.4
2	Mid-peak kWh/mth	1,880	11,392	MWh	0.107924	203	0.097756	1,114	911	448.9
3	Low-peak kWh/mth	12,219	26,968	MWh	0.087924	1,074	0.071779	1,936	861	80.2
4	Off-peak kWh/mth	47,990	16,914	MWh	0.067924	3,260	0.054969	930	(2,330)	(71.5)
5	Total Summer Power Supply					4,787		5,027	240	5.0
	Winter (Oct. - May)									
6	High-/On-peak kWh/mth	11,043	15,841	MWh	0.102924	$ 1,137	0.090054	$ 1,427	$ 290	25.5
7	Mid-peak kWh/mth	11,041	21,401	MWh	0.087924	971	0.085351	1,827	856	88.2
8	Off-peak kWh/mth	103,478	88,321	MWh	0.072924	7,546	0.070826	6,255	(1,291)	(17.1)
9	Total Winter Power Supply					9,653		9,508	(145)	(1.5)
10	Annual PSCR Factor kWh/mth	189,530	189,530	MWh	0.001090	207	0.001480	281	74	35.8
11	Annual Power Factor Adjustment					-		-	-	NA
12	Total Power Supply					$ 14,647		$ 14,816	$ 169	1.2
	Delivery									
13	Maximum kW/mth	600	600	MW	1.00	$ 600	4.27	$ 2,561	$ 1,961	326.8
14	Distribution kWh/mth	189,530	189,530	MWh	0.008107	1,537	-	-	(1,537)	(100.0)
15	System Access	780	780	Bills	100.00	78	100.00	78	-	-
16	Annual Power Factor Adjustment					-		19	19	NA
17	Total Delivery					$ 2,215		$ 2,658	444	20.0
18	Total Primary GPTU Pilot (Voltage Level 3)					$ 16,861		$ 17,475	$ 613	3.6

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 28 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Large Self-generation GSG-2

Line No.	Description	(a) Billing Determinants Quantity	Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
					$/unit	$000	$/unit	$000	$000	%
	Delivery	Present	Proposed							
	Standby kW/mth									
1	Voltage Level 1	1,230	608	MW	0.30	$ 369	0.91	$ 553	$ 184	49.9
2	Voltage Level 2	466	466	MW	0.50	233	2.41	1,123	890	382.0
3	Voltage Level 3	32	32	MW	1.00	32	4.27	136	104	326.8
	Distribution kWh/mth									
4	Voltage Level 1	3,980	3,980	MWh	0.002607	10	-	-	(10)	(100.0)
5	Voltage Level 2	32,047	32,047	MWh	0.006107	196	-	-	(196)	(100.0)
6	Voltage Level 3	10,838	10,838	MWh	0.008107	88	-	-	(88)	(100.0)
	Substation Ownership									
7	Voltage Level 1	596	75	MW	(0.30)	(179)	(0.30)	(22)	157	87.5
8	Voltage Level 2	240	240	MW	(0.30)	(72)	(0.30)	(72)	-	-
	Standby Option									
9	System Access	93	93	Bills	200.00	19	200.00	19	-	-
	Supplement Option (1)									
10	System Access	-	-	Bills	100.00	-	100.00	-	-	NA
11	Total Delivery					$ 695		$ 1,737	$ 1,041	149.7

Sources

(1) For customers who generate a portion of their load requirements, but take the majority of their power from Consumers.

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-2b
Date: April 24, 2015
Page: 1 of 3
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Summary of Present and Proposed Revenues by Rate Schedule
Including Classic 7 O&M Reduction
Total Revenues

Step 2

Line No.	Description	(a) Sales	(b) Present Revenue	(c) Proposed Revenue	(d) Difference Revenue	(e) Difference Percent
		MWh	$000	$000	$000	%
	Bundled Service					
	Residential Class					
1	Residential Service RS	12,386,521	$ 1,756,640	$ 1,807,944	$ 51,304	2.9
2	Residential Time-of-Day RT	49,576	6,393	6,404	11	0.2
3	Residential Electric Vehicle REV	3,161	354	379	25	7.1
4	Res. Dynamic Price RSDP	-	-	-	-	NA
5	Res. Dynamic Price Rebate RSDPR	-	-	-	-	NA
6	Total Residential Class	12,439,258	1,763,387	1,814,727	51,340	2.9
	Secondary Class					
7	Secondary Energy-only GS	3,474,949	504,176	509,791	5,615	1.1
8	Sec. Energy Dynamic Price GSDP	-	-	-	-	NA
9	Secondary Demand GSD	4,017,015	498,550	504,383	5,833	1.2
10	Sec. Demand Dynamic Price GSDDP	-	-	-	-	NA
11	Total Secondary Class	7,491,964	1,002,726	1,014,174	11,448	1.1
	Primary Class					
12	Primary Energy-only GP	1,407,804	147,950	149,651	1,701	1.1
13	Pri. Energy Dynamic Price GPDP	-	-	-	-	NA
14	Primary Demand GPD	9,343,402	824,298	780,964	(43,334)	(5.3)
15	Primary Energy Intensive Rate EIP/MMPP	355,201	22,424	22,115	(308)	(1.4)
16	Primary Time of Use Pilot GPTU	205,807	18,165	18,637	472	2.6
17	Large Economic Development E-1[1]	1,778,677	102,212	112,615	10,403	10.2
18	Total Primary Class	13,090,891	1,115,048	1,083,982	(31,066)	(2.8)
		11,312,214	1,012,836 -	971,367	(41,469)	(4.1)
	Lighting & Unmetered Class					
19	Metered Lighting Service GML	8,058	900	906	6	0.7
20	Unmetered Lighting Service GUL	131,024	30,303	28,416	(1,888)	(6.2)
21	Unmetered Exp. Lighting GU-XL	-	-	-	-	NA
22	Unmetered Service GU	86,458	7,751	7,521	(230)	(3.0)
23	Total Lighting & Unmetered Class	225,540	38,954	36,842	(2,112)	(5.4)
	Self-generation Class					
24	Small Self-generation GSG-1	-	-	-	-	NA
25	Large Self-generation GSG-2	46,865	3,207	1,736	(1,471)	(45.9)
26	Total Self-Generation Class	46,865	3,207	1,736	(1,471)	(45.9)
27	Total Bundled Service	33,294,517	$ 3,923,322	$ 3,951,461	$ 28,139	0.7
	ROA Service					
	Residential Class					
28	Residential Service RS	-	$ -	$ -	$ -	NA
29	Residential Time-of-Day RT	-	-	-	-	NA
30	Total Residential Class	-	-	-	-	NA
	Secondary Class					
31	Secondary Energy-only GS	24,640	936	1,024	88	9.4
32	Secondary Demand GSD	210,891	6,375	7,225	850	13.3
33	Total Secondary Class	235,532	7,311	8,248	937	12.8
	Primary Class					
34	Primary Energy-only GP	51,324	813	891	78	9.7
35	Primary Demand GPD	3,779,243	26,871	23,295	(3,576)	(13.3)
36	Total Primary Class	3,830,567	27,684	24,187	(3,498)	(12.6)
37	Total ROA Service	4,066,098	$ 34,995	$ 32,435	$ (2,560)	(7.3)
38	Total Bundled and ROA Service	37,360,615	$ 3,958,317	$ 3,983,896	$ 25,579	0.6

[1] Present Revenue reflects a 5/1/15 - 11/30/15 at E-1 rate, remaining at present GPD, proposed revenue reflects a full year at the proposed GPD rates

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-2b
Date: April 24, 2015
Page: 2 of 3
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Summary of Present and Proposed Revenues by Rate Schedule
Including Classic 7 O&M Reduction
Power Supply Revenues

Line No.	Description	(a) Sales	(b) Present Revenue	(c) Proposed Revenue	(d) Difference Revenue	(e) Difference Percent
		MWh	$000	$000	$000	%
	Bundled Service					
	Residential Class					
1	Residential Service RS	12,386,521	$ 1,104,717	$ 1,175,504	$ 70,788	6.4
2	Residential Time-of-Day RT	49,576	4,082	4,171	89	2.2
3	Residential Electric Vehicle REV	3,161	183	213	30	16.4
4	Res. Dynamic Price RSDP	-	-	-	-	NA
5	Res. Dynamic Price Rebate RSDPR	-	-	-	-	NA
6	Total Residential Class	12,439,258	1,108,982	1,179,889	70,907	6.4
	Secondary Class					
7	Secondary Energy-only GS	3,474,949	330,289	322,363	(7,926)	(2.4)
8	Sec. Energy Dynamic Price GSDP	-	-	-	-	NA
9	Secondary Demand GSD	4,017,015	371,912	361,603	(10,309)	(2.8)
10	Sec. Demand Dynamic Price GSDDP	-	-	-	-	NA
11	Total Secondary Class	7,491,964	702,200	683,966	(18,235)	(2.6)
	Primary Class					
12	Primary Energy-only GP	1,407,804	124,867	124,267	(599)	(0.5)
13	Pri. Energy Dynamic Price GPDP	-	-	-	-	NA
14	Primary Demand GPD	9,343,402	744,848	708,285	(36,563)	(4.9)
15	Primary Energy Intensive Rate EIP/MMPP	355,201	21,206	20,738	(468)	(2.2)
16	Primary Time of Use Pilot GPTU	205,807	15,827	15,871	43	0.3
17	Large Economic Development E-1	1,778,677	84,240	129,133	44,894	53.3
18	Total Primary Class	13,090,891	990,987	998,294	7,307	0.7
	Lighting & Unmetered Class					
19	Metered Lighting Service GML	8,058	458	432	(26)	(5.6)
20	Unmetered Lighting Service GUL	131,024	8,000	6,714	(1,286)	(16.1)
21	Unmetered Exp. Lighting GU-XL	-	-	-	-	NA
22	Unmetered Service GU	86,458	6,637	6,203	(434)	(6.5)
23	Total Lighting & Unmetered Class	225,540	15,095	13,349	(1,746)	(11.6)
	Self-generation Class					
24	Small Self-generation GSG-1	-	-	-	-	NA
25	Large Self-generation GSG-2	46,865	2,512	-	(2,512)	(100.0)
26	Total Self-Generation Class	46,865	2,512	-	(2,512)	(100.0)
27	Total Bundled Service	33,294,517	$ 2,819,777	$ 2,875,498	$ 55,722	2.0
	ROA Service					
	Residential Class					
28	Residential Service RS	-	$ -	$ -	$ -	NA
29	Residential Time-of-Day RT	-	-	-	-	NA
30	Total Residential Class	-	-	-	-	NA
	Secondary Class					
31	Secondary Energy-only GS	24,640	-	-	-	NA
32	Secondary Demand GSD	210,891	-	-	-	NA
33	Total Secondary Class	235,532	-	-	-	NA
	Primary Class					
34	Primary Energy-only GP	51,324	-	-	-	NA
35	Primary Demand GPD	3,779,243	-	-	-	NA
36	Total Primary Class	3,830,567	-	-	-	NA
37	Total ROA Service	4,066,098	$ -	$ -	$ -	NA
38	Total Bundled and ROA Service	37,360,615	$ 2,819,777	$ 2,875,498	$ 55,722	2.0

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6

Consumers Energy Company
Staff's Summary of Present and Proposed Revenues by Rate Schedule
Including Classic 7 O&M Reduction
Delivery Revenues

Schedule: F-2b
Date: April 24, 2015

Witness: Pung, Mark J.

Line No.	Description	(a) Sales	(b) Present Revenue	(c) Proposed Revenue	(d) Difference Revenue	(e) Difference Percent
		MWh	$000	$000	$000	%
	Bundled Service					
	Residential Class					
1	Residential Service RS	12,386,521	$ 651,923	$ 632,439	$ (19,484)	(3.0)
2	Residential Time-of-Day RT	49,576	2,310	2,232	(78)	(3.4)
3	Residential Electric Vehicle REV	3,161	171	166	(5)	(2.9)
4	Res. Dynamic Price RSDP	-	-	-	-	NA
5	Res. Dynamic Price Rebate RSDPR	-	-	-	-	NA
6	Total Residential Class	12,439,258	$ 654,405	634,838	(19,567)	(3.0)
	Secondary Class					
7	Secondary Energy-only GS	3,474,949	173,888	187,428	13,541	7.8
8	Sec. Energy Dynamic Price GSDP	-	-	-	-	NA
9	Secondary Demand GSD	4,017,015	126,638	142,780	16,142	12.7
10	Sec. Demand Dynamic Price GSDDP	-	-	-	-	NA
11	Total Secondary Class	7,491,964	300,526	330,208	29,682	9.9
	Primary Class					
12	Primary Energy-only GP	1,407,804	23,083	25,383	2,300	10.0
13	Pri. Energy Dynamic Price GPDP	-	-	-	-	NA
14	Primary Demand GPD	9,343,402	79,449	72,679	(6,771)	(8.5)
15	Primary Energy Intensive Rate EIP/MMPP	355,201	1,218	1,378	160	13.1
16	Primary Time of Use Pilot GPTU	205,807	2,338	2,767	429	18.3
17	Large Economic Development E-1	1,778,677	17,972	(16,518)	(34,491)	(191.9)
18	Total Primary Class	13,090,891	124,061	85,688	(38,373)	(30.9)
	Lighting & Unmetered Class					
19	Metered Lighting Service GML	8,058	442	473	32	7.2
20	Unmetered Lighting Service GUL	131,024	22,303	21,701	(602)	(2.7)
21	Unmetered Exp. Lighting GU-XL	-	-	-	-	NA
22	Unmetered Service GU	86,458	1,114	1,318	204	18.3
23	Total Lighting & Unmetered Class	225,540	23,859	23,492	(366)	(1.5)
	Self-generation Class					
24	Small Self-generation GSG-1	-	-	-	-	NA
25	Large Self-generation GSG-2	46,865	695	1,736	1,041	149.7
26	Total Self-Generation Class	46,865	695	1,736	1,041	149.7
27	Total Bundled Service	33,294,517	$ 1,103,545	$ 1,075,963	$ (27,583)	(2.5)
	ROA Service					
	Residential Class					
28	Residential Service RS	-	$ -	$ -	$ -	NA
29	Residential Time-of-Day RT	-	-	-	-	NA
30	Total Residential Class	-	-	-	-	NA
	Secondary Class					
31	Secondary Energy-only GS	24,640	936	1,024	88	9.4
32	Secondary Demand GSD	210,891	6,375	7,225	850	13.3
33	Total Secondary Class	235,532	7,311	8,248	937	12.8
	Primary Class					
34	Primary Energy-only GP	51,324	813	891	78	9.7
35	Primary Demand GPD	3,779,243	26,871	23,295	(3,576)	(13.3)
36	Total Primary Class	3,830,567	27,684	24,187	(3,498)	(12.6)
37	Total ROA Service	4,066,098	$ 34,995	$ 32,435	$ (2,560)	(7.3)
38	Total Bundled and ROA Service	37,360,615	$ 1,138,540	$ 1,108,397	$ (30,143)	(2.6)

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company

Staff's Test-year Calculation of Rate Design Targets Including Classic 7 O&M Reduction
($000)

Case No.: U-17735
Exhibit: S-6
Schedule: F-2.1b
Date: April 24, 2015
Page: 1 of 1
Witness: Pung, Mark J.

Line No.	Description	(a) Jurisdictional	(b) Residential Class RS	(c) Residential Class RT	(d) Secondary Class GS	(e) Secondary Class GS GEI	Secondary Class GSD	GSD GEI	(f) Primary Class GP	Primary Class GP GEI	(g) Primary Class GPD [3]	Primary Class GPD GEI	(h) Primary Class EIP/MMPP	Primary Class E-1	(j) Lighting & Unmetered Class GML	(k) Lighting & Unmetered Class GUL	(l) Lighting & Unmetered Class GU	(m) Self Gen. Class GSG-1	(n) Self Gen. Class GSG-2
	Cost-of-Service Study																		
	Power Supply (1)																		
1	Capacity	$ 1,821,974	$ 794,066	$ 2,575	$ 206,867	$ 5,007	$ 222,822	$ 11,248	$ 72,500	$ 7,573	$ 386,281	$ 21,274	$ 8,685	$ 77,096	$ 161	$ 2,495	$ 3,323	$ -	$ -
2	COSS Capacity	1,821,974	789,368	2,560	205,643	4,977	221,504	11,181	61,136	7,529	410,080	21,148	3,020	76,639	160	2,481	3,304	-	1,243
3	Interruptible	-	6,607	21	1,721	42	1,854	94	512	63	(11,807)	177	25	641	1	21	28	-	-
4	MMPP Capacity	-	(2,448)	(8)	(638)	(15)	(687)	(35)	(190)	(23)	(1,272)	(66)	5,637	(238)	(0)	(8)	(10)		
5	Interclass Cross Pt Adj	-							11,000		(11,000)								
6	Self-Generation	-	539	2	140	3	151	8	42	5	280	14	2	52	0	2	2	-	(1,243)
7	Energy	986,633	363,316	1,523	102,480	2,866	115,462	6,125	37,341	4,769	269,946	12,010	11,527	52,038	259	4,219	2,752	-	-
8	COSS Energy	986,633	362,764	1,520	102,325	2,861	115,287	6,116	37,284	4,762	269,536	11,992	11,509	51,959	259	4,212	2,747	-	1,498
9	Self-Generation	-	552	2	156	4	175	9	57	7	410	18	17	79	0	6	4	-	(1,498)
10	Total Power Supply	2,808,606	1,157,381	4,098	309,347	7,872	338,285	17,373	109,841	12,343	656,227	33,284	20,212	129,133	420	6,714	6,075	-	-
	Delivery																		
11	Distribution	947,507	523,872	1,674	146,698	6,328	125,230	11,523	18,710	3,363	76,827	8,613	1,027	(387)	447	20,514	1,236	-	1,831
12	Customer	179,895	121,155	311	31,920	383	9,693	433	2,960	325	9,827	631	218	929	26	993	82	-	11
13	Total Delivery	1,127,402	645,027	1,985	178,618	6,711	134,924	11,956	21,670	3,688	86,654	9,244	1,244	542	473	21,507	1,318	-	1,842
14	Total Cost-of-Service	$ 3,936,009	$ 1,802,408	$ 6,083	$ 487,965	$ 14,583	$ 473,209	$ 29,329	$ 131,511	$ 16,031	$ 742,881	$ 42,527	$ 21,456	$129,675	$ 894	$ 28,222	$ 7,393	$ -	$ 1,842
	Skewing and Discounts (2)																		
15	A2 Senior Citizen	-	(9,578)	25	2,450		2,450		719		3,829		105	-	-	-	-	-	-
16	A2 Income Assistance	-	(2,628)	5	673		673		197		1,051		29	-	-	-	-	-	-
17	Total Skewing and Discounts	-	(12,205)	30	3,123		3,122		917		4,880		133	-	-	-	-	-	-
18	Total Rate Design Target	$ 3,936,009	$ 1,790,203	$ 6,113	$ 491,088	$ 14,583	$ 476,331	$ 29,329	$ 132,427	$ 16,031	$ 747,761	$ 42,527	$ 21,590	$129,675	$ 894	$ 28,222	$ 7,393	$ -	$ 1,842
						$ 505,671		$ 505,660		$ 148,458		$790,289	$ 792,131						

Notes

(1) Capacity and energy costs adjusted to capture elements occurring outside the cost-of-service study.
(2) Skewing and Discount Allocation Factors

	Jurisdictional	RS	RT	GS	GSD	GP	GPD	MMPP	E-1	GML	GUL	GU	GSG-1	GSG-2
	1.0000	-	-	0.2108	0.2364	0.0812	0.4582	0.0134	-	-	-	-	-	-
A2 Bundled and ROA (based on total cost-of-service)														
	1.0000	0.4783	0.0016	0.1334	0.1334	0.0392	0.2084	0.0057	-	-	-	-	-	-

(3) Voltage Levels combined when entering from COSS

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 7 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Secondary Energy-only GS

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	All kWh/mth	1,250,742	MWh	0.099744	$ 124,754	0.095938	$ 119,994	$ (4,760)	(3.8)
2	DLM kWh/mth (1)	-	MWh	(0.025099)	-	(0.039114)	-	-	NA
	Provisions								
3	Education GEI	25,082	MWh	(0.000695)	(17)	-	-	17	100.0
4	Total Summer Power Supply				124,737		119,994	(4,742)	(3.8)
	Winter (Oct. - May)								
5	All kWh/mth	2,224,207	MWh	0.090732	201,807	0.088672	197,226	(4,581)	(2.3)
	Provisions								
6	Education GEI	65,855	MWh	(0.000645)	(42)	-	-	42	100.0
7	Total Winter Power Supply				201,764		197,226	(4,539)	(2.2)
8	Skewing	3,474,949	MWh					-	NA
9	Annual PSCR Factor kWh/mth	3,474,949	MWh	0.001090	3,788	0.001480	5,143	1,355	35.8
10	Total Power Supply				$ 330,289		$ 322,363	$ (7,926)	(2.4)
	Delivery								
11	Distribution kWh/mth	3,474,949	MWh	0.037011	$ 128,611	0.040921	$ 142,198	$ 13,587	10.6
	Skewing			0.001420		0.000892			
12	System Access	2,265,555	Bills	20.00	45,311	20.00	45,311	-	-
	Provisions								
13	Education GEI	90,937	MWh	(0.000384)	(35)	(0.000892)	(81)	(46)	(132.6)
14	Total Delivery				$ 173,888		$ 187,428	13,541	7.8
	ROA Service								
	Delivery								
15	Distribution kWh/mth	24,640	MWh	0.037011	$ 912	0.040921	$ 1,008	$ 96	10.6
16	System Access	1,536	Bills	20.00	31	20.00	31	-	-
	Provisions								
17	Education GEI	17,326	MWh	(0.000384)	(7)	(0.000892)	(15)	(9)	(132.6)
18	Total Delivery				$ 936		$ 1,024	$ 88	9.4
19	Total Secondary GS				$ 505,112		$ 510,815	$ 5,703	1.1

(1) DLM - Direct Load Management

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 8 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Secondary Energy-only Dynamic Pricing GSDP

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Off-peak kWh/mth	-	MWh	0.060693	$ -	0.058278	$ -	$ -	NA
2	Mid-peak kWh/mth	-	MWh	0.084838	-	0.091428	-	-	NA
3	On-peak kWh/mth	-	MWh	0.121952	-	0.115592	-	-	NA
4	Critical-peak kWh/mth	-	MWh	0.500000	-	0.950000	-	-	NA
5	Total Summer Power Supply	-			-		-	-	NA
	Winter (Oct. - May)								
6	All kWh/mth	-	MWh	0.090732	-	0.088672	-	-	NA
7	Total Winter Power Supply				-		-	-	NA
8	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
9	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
10	Distribution kWh/mth	-	MWh	0.037011	$ -	0.040921	$ -	$ -	NA
11	System Access	-	Bills	20.00	-	20.00	-	-	NA
12	Total Delivery				$ -		$ -	$ -	NA
13	Total Residential GSDP				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 9 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Secondary Demand GSD

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Peak kW/mth	3,983	MW	10.00	$ 39,826	10.00	$ 39,826	$ -	-
2	All kWh/mth	1,422,523	MWh	0.073607	104,708	0.063821	90,787	(13,921)	(13.3)
	Provisions								
3	Education GEI	54,878	MWh	(0.022733)	(1,248)	-	-	1,248	100.0
4	Total Summer Power Supply				143,286		130,613	(12,673)	(8.8)
5	Winter (Oct. - May)								
6	Peak kW/mth	7,276	MW	8.00	58,206	8.00	58,206	-	-
7	All kWh/mth	2,594,491	MWh	0.064595	167,591	0.063821	165,583	(2,008)	(1.2)
	Provisions								
8	Education GEI	142,192	MWh	(0.019733)	(2,806)	-	-	2,806	100.0
9	Total Winter Power Supply				222,991		223,789	798	0.4
10	Annual PSCR Factor kWh/mth	4,017,015	MWh	0.001090	4,379	0.001480	5,945	1,567	35.8
11	Annual Power Factor Adjustment				1,256		1,256	-	-
12	Total Power Supply				$ 371,912		$ 361,603	$ (10,309)	(2.8)
	Delivery								
13	Peak kW/mth	11,258	MW	1.00	$ 11,258	1.15	$ 12,947	$ 1,689	15.0
14	Distribution kWh/mth	4,017,015	MWh	0.026714	107,311	0.030305	121,736	14,425	13.4
	Skewing			0.000972		0.000739			
15	System Access	269,263	Bills	30.00	8,078	30.00	8,078	-	-
	Provisions								
16	Education GEI	197,070	MWh	(0.000771)	(152)	(0.000739)	(146)	6	4.1
17	Annual Power Factor Adjustment				143		165	21	15.0
18	Total Delivery				$ 126,638		$ 142,780	16,142	12.7
	ROA Service								
	Delivery								
19	Peak kW/mth	603	MW	1.00	$ 603	1.15	$ 693	$ 90	15.0
20	Distribution kWh/mth	210,891	MWh	0.026714	5,634	0.030305	6,391	757	13.4
21	System Access	6,392	Bills	30.00	192	30.00	192	-	-
	Provisions								
22	Education GEI	69,379	MWh	(0.000771)	$ (53)	(0.000739)	(51)	2	4.1
23	Total Delivery				$ 6,375		$ 7,225	$ 850	13.3
24	Total Secondary GSD				$ 504,925		$ 511,607	$ 6,683	1.3

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 10 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Secondary Demand Dynamic Pricing GSDDP

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Peak kW/mth	-	MW	10.00	$ -	10.00	$ -	$ -	NA
2	Off-peak kWh/mth	-	MWh	0.020676	-	0.039002	-	-	NA
3	Mid-peak kWh/mth	-	MWh	0.061602	-	0.071014	-	-	NA
4	On-peak kWh/mth	-	MWh	0.107531	-	0.090565	-	-	NA
5	Critical-peak kWh/mth	-	MWh	0.500000	-	0.950000	-	-	NA
6	Total Summer Power Supply				-		-	-	NA
	Winter (Oct. - May)								
7	Peak kW/mth	-	MW	8.00	-	8.00	-	-	NA
8	All kWh/mth	-	MWh	0.064595	-	0.063821	-	-	NA
9	Total Winter Power Supply				-		-	-	NA
10	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
11	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
12	Peak kW/mth	-	MW	1.00	-	1.15	-	-	NA
13	Distribution kWh/mth	-	MWh	0.026714	$ -	0.030305	$ -	$ -	NA
14	System Access	-	Bills	30.00	-	30.00	-	-	NA
15	Total Delivery				$ -		$ -	$ -	NA
16	Total Residential GSDDP				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 11 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Primary Energy-only GP (Voltage Level 1)

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	All kWh/mth	8,530	MWh	0.087330	$ 745	0.084601	$ 722	$ (23)	(3.1)
	Provisions								
2	Education GEI	-	MWh	(0.005517)	-	-	-	-	NA
3	Total Summer Power Supply				745		722	(23)	(3.1)
	Winter (Oct. - May)								
4	All kWh/mth	24,630	MWh	0.078318	1,929	0.078194	1,926	(3)	(0.2)
	Provisions								
5	Education GEI	-	MWh	(0.005217)	-	-	-	-	NA
6	Total Winter Power Supply				1,929		1,926	(3)	(0.2)
7	Annual PSCR Factor kWh/mth	33,160	MWh	0.001090	36	0.001480	49	13	35.8
8	Total Power Supply				$ 2,710		$ 2,697	$ (13)	(0.5)
	Delivery								
9	Distribution kWh/mth	33,160	MWh	0.010557	$ 350	0.008533	$ 283	$ (67)	(19.2)
	Skewing			0.000655		0.000629			
10	Substation Ownership	39,318	MWh	(0.000528)	(21)	(0.000427)	(17)	4	19.2
11	System Access	117	Bills	50.00	6	50.00	6	-	-
	Provisions								
12	Education GEI	-	MWh	(0.001350)	-	(0.000629)	-	-	NA
13	Total Delivery				$ 335		$ 272	(63)	(18.8)
	ROA Service								
	Delivery								
14	Distribution kWh/mth	-	MWh	0.010557	$ -	0.008533	$ -	$ -	NA
15	Substation Ownership	-	MWh	(0.000528)	-	(0.000427)	-	-	NA
16	System Access	-	Bills	50.00	-	50.00	-	-	NA
	Provisions								
17	Education GEI	-	MWh	(0.001350)	-	(0.000629)	-	-	NA
18	Total Delivery				$ -		$ -	$ -	NA
19	Total Primary GP (Voltage Level 1)				$ 3,045		$ 2,969	$ (77)	(2.5)

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 12 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Primary Energy-only GP (Voltage Level 2)

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	All kWh/mth	23,699	MWh	0.089865	$ 2,130	0.089468	$ 2,120	$ (9)	(0.4)
	Provisions								
2	Education GEI	-	MWh	(0.005517)	-	-	-	-	NA
3	Total Summer Power Supply				2,130		2,120	(9)	(0.4)
	Winter (Oct. - May)								
4	All kWh/mth	50,595	MWh	0.080853	4,091	0.083061	4,202	112	2.7
	Provisions								
5	Education GEI	-	MWh	(0.005217)	-	-	-	-	NA
6	Total Winter Power Supply				4,091		4,202	112	2.7
7	Annual PSCR Factor kWh/mth	74,294	MWh	0.001090	81	0.001480	110	29	35.8
8	Total Power Supply				$ 6,301		$ 6,433	$ 131	2.1
	Delivery								
9	Distribution kWh/mth	74,294	MWh	0.014057	$ 1,044	0.011269	$ 837	$ (207)	(19.8)
10	Substation Ownership	-	MWh	(0.000528)	-	(0.000427)	-	-	NA
11	System Access	582	Bills	50.00	29	50.00	29	-	-
	Provisions								
12	Education GEI	-	MWh	(0.001350)	-	(0.000629)	-	-	NA
13	Total Delivery				$ 1,073		$ 866	(207)	(19.3)
	ROA Service								
	Delivery								
14	Distribution kWh/mth	6,227	MWh	0.014057	$ 88	0.011269	$ 70	$ (17)	(19.8)
15	Substation Ownership	-	MWh	(0.000528)	-	(0.000427)	-	-	NA
16	System Access	36	Bills	50.00	2	50.00	2	-	-
	Provisions								
17	Education GEI	-	MWh	(0.001350)	-	(0.000629)	-	-	NA
18	Total Delivery				$ 89		$ 72	$ (17)	(19.4)
19	Total Primary GP (Voltage Level 2)				$ 7,464		$ 7,371	$ (93)	(1.2)

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 13 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Primary Energy-only GP (Voltage Level 3)

Line		(a) Billing Determinants	(b)	(c) Present	(d)	(e) Proposed	(f)	(g) Difference	(h)
No.	Description	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	All kWh/mth	442,115	MWh	0.094589	$ 41,819	0.094505	$ 41,782	$ (37)	(0.1)
	Provisions								
2	Education GEI	44,217	MWh	(0.005517)	(244)	-	-	244	100.0
3	Total Summer Power Supply				41,575		41,782	207	0.5
	Winter (Oct. - May)								
4	All kWh/mth	858,236	MWh	0.085577	73,445	0.083231	71,431	(2,014)	(2.7)
	Provisions								
5	Education GEI	111,680	MWh	(0.005217)	(583)	-	-	583	100.0
6	Total Winter Power Supply				72,863		71,431	(1,431)	(2.0)
7	Annual PSCR Factor kWh/mth	1,300,350	MWh	0.001090	1,417	0.001480	1,925	507	35.8
8	Total Power Supply				$ 115,855		$ 115,138	$ (717)	(0.6)
	Delivery								
9	Distribution kWh/mth	1,300,350	MWh	0.016057	$ 20,880	0.017947	$ 23,337	$ 2,458	11.8
10	System Access	20,113	Bills	50.00	1,006	50.00	1,006	-	-
	Provisions								
11	Education GEI	155,897	MWh	(0.001350)	(211)	(0.000629)	(98)	112	53.4
12	Total Delivery				$ 21,675		$ 24,245	2,570	11.9
	ROA Service								
	Delivery								
13	Distribution kWh/mth	45,096	MWh	0.016057	$ 724	0.017947	$ 809	$ 85	11.8
14	System Access	387	Bills	50.00	19	50.00	19	-	-
	Provisions								
15	Education GEI	14,694	MWh	(0.001350)	(20)	(0.000629)	(9)	11	53.4
16	Total Delivery				$ 724		$ 819	$ 96	13.2
17	Total Primary GP (Voltage Level 3)				$ 138,254		$ 140,203	$ 1,949	1.4

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Primary Energy-only Dynamic Pricing GPDP (Voltage Level 1)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 14 of 32
Witness: Pung, Mark J.

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Off-peak kWh/mth	-	MWh	0.059197	$ -	0.047768	$ -	$ -	NA
2	Mid-peak kWh/mth	-	MWh	0.074164	-	0.084206	-	-	NA
3	On-peak kWh/mth	-	MWh	0.118860	-	0.112366	-	-	NA
4	Critical-peak kWh/mth	-	MWh	0.500000	-	0.797094	-	-	NA
5	Total Summer Power Supply	-			-		-	-	NA
	Winter (Oct. - May)								
6	All kWh/mth	-	MWh	0.078318	-	0.078194	-	-	NA
7	Total Winter Power Supply				-		-	-	NA
8	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
9	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
10	Distribution kWh/mth	-	MWh	0.010557	$ -	0.008533	$ -	$ -	NA
11	System Access	-	Bills	50.00	-	50.00	-	-	NA
12	Total Delivery				$ -		$ -	$ -	NA
13	Total Residential GPDP (Voltage Level 1)				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Primary Energy-only Dynamic Pricing GPDP (Voltage Level 2)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 15 of 32
Witness: Pung, Mark J.

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Off-peak kWh/mth	-	MWh	0.060915	$ -	0.052635	$ -	$ -	NA
2	Mid-peak kWh/mth	-	MWh	0.076317	-	0.089073	-	-	NA
3	On-peak kWh/mth	-	MWh	0.122310	-	0.117233	-	-	NA
4	Critical-peak kWh/mth	-	MWh	0.500000	-	0.799830	-	-	NA
5	Total Summer Power Supply	-			-		-	-	NA
	Winter (Oct. - May)								
6	All kWh/mth	-	MWh	0.080853	-	0.083061	-	-	NA
7	Total Winter Power Supply				-		-	-	NA
8	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
9	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
10	Distribution kWh/mth	-	MWh	0.014057	$ -	0.011269	$ -	$ -	NA
11	System Access	-	Bills	50.00	-	50.00	-	-	NA
12	Total Delivery				$ -		$ -	$ -	NA
13	Total Residential GPDP (Voltage Level 2)				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 16 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Primary Energy-only Dynamic Pricing GPDP (Voltage Level 3)

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	Off-peak kWh/mth	-	MWh	0.064117	$ -	0.052805	$ -	$ -	NA
2	Mid-peak kWh/mth	-	MWh	0.080329	-	0.089243	-	-	NA
3	On-peak kWh/mth	-	MWh	0.128739	-	0.117403	-	-	NA
4	Critical-peak kWh/mth	-	MWh	0.500000	-	0.800000	-	-	NA
5	Total Summer Power Supply	-			-		-	-	NA
	Winter (Oct. - May)								
6	All kWh/mth	-	MWh	0.085577	-	0.083231	-	-	NA
7	Total Winter Power Supply				-		-	-	NA
8	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
9	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
10	Distribution kWh/mth	-	MWh	0.016057	$ -	0.017947	$ -	$ -	NA
11	System Access	-	Bills	50.00	-	50.00	-	-	NA
12	Total Delivery				$ -		$ -	$ -	NA
13	Total Residential GPDP (Voltage Level 3)				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Primary Demand GPD (Voltage Level 1)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 17 of 32
Witness: Pung, Mark J.

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kW/mth	1,008	MW	11.00	$ 11,089	16.50	$ 16,634	$ 5,545	50.0
2	On-peak kWh/mth	143,419	MWh	0.085371	12,244	0.052980	7,598	(4,646)	(37.9)
3	Off-peak kWh/mth	443,084	MWh	0.055371	24,534	0.034538	15,303	(9,231)	(37.6)
	Provisions								
4	Interruptible GI	216	MW	(6.00)	(1,295)	(7.00)	(1,510)	(216)	(16.7)
5	Education GEI	3,545	MWh	(0.002815)	(10)	-	-	10	100.0
6	Total Summer Power Supply				46,563		38,025	(8,537)	(18.3)
	Winter (Oct. - May)								
7	On-peak kW/mth	2,016	MW	9.00	18,145	13.50	27,218	9,073	50.0
8	On-peak kWh/mth	278,336	MWh	0.055371	15,412	0.044296	12,329	(3,082)	(20.0)
9	Off-peak kWh/mth	857,980	MWh	0.045371	38,927	0.037973	32,580	(6,347)	(16.3)
	Provisions								
10	Interruptible GI	466	MW	(4.00)	(1,866)	(4.00)	(1,866)	-	-
11	Education GEI	6,121	MWh	(0.000815)	(5)	-	-	5	100.0
12	Total Winter Power Supply				70,614		70,262	(352)	(0.5)
13	Annual PSCR Factor kWh/mth	1,722,818	MWh	0.001090	1,878	0.001480	2,550	672	35.8
14	Annual Power Factor Adjustment				(48)		(520)	(472)	(976.8)
15	Total Power Supply				$ 119,006		$ 110,316	$ (8,690)	(7.3)
	Delivery								
16	Maximum kW/mth	3,543	MW	0.30	$ 1,063	0.91	$ 3,214	$ 2,151	202.3
17	Distribution kWh/mth	1,722,818	MWh	0.002607	4,491		-	(4,491)	(100.0)
	Skewing			0.000391		0.139500			
18	Substation Ownership	970	MW	(0.30)	(291)	(0.30)	(291)	-	-
19	Joint Substation Ownership	3,575	MW	-		(0.20)	(697)	(697)	NA
20	System Access	443	Bills	100.00	44	100.00	44	-	-
	Provisions								
21	Education GEI	9,667	MWh	(0.001078)	(10)	(0.000323)	(3)	7	70.0
22	Annual Power Factor Adjustment				(5)		(69)	(64)	(1,223.7)
23	Total Delivery				$ 5,292		$ 2,198	(3,094)	(58.5)
	ROA Service								
	Delivery								
24	Maximum kW/mth	2,118	MW	0.30	$ 635	0.91	$ 1,921	$ 1,286	202.3
25	Distribution kWh/mth	1,120,133	MWh	0.002607	2,920	-	-	(2,920)	(100.0)
26	Substation Ownership	208	MW	(0.30)	(62)	(0.30)	(62)	-	-
27	System Access	156	Bills	100.00	16	100.00	16	-	-
	Provisions								
28	Education GEI	3,060	MWh	(0.001078)	(3)	(0.000323)	(1)	2	70.0
29	Total Delivery				$ 3,506		$ 1,873	$ (1,632)	(46.6)
30	Total Primary GPD (Voltage Level 1)				$ 127,803		$ 114,388	$ (13,416)	(10.5)

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 18 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Primary Demand GPD (Voltage Level 2)

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kW/mth	1,617	MW	12.00	$ 19,406	17.50	$ 28,300	$ 8,894	45.8
2	On-peak kWh/mth	223,305	MWh	0.087906	19,630	0.057847	12,917	(6,712)	(34.2)
3	Off-peak kWh/mth	642,597	MWh	0.057906	37,210	0.039405	25,321	(11,889)	(32.0)
	Provisions								
4	Interruptible GI	345	MW	(6.00)	(2,071)	(7.00)	(2,416)	(345)	(16.7)
5	Education GEI	21,951	MWh	(0.006205)	(136)	-	-	136	100.0
6	Total Summer Power Supply				74,039		64,124	(9,916)	(13.4)
	Winter (Oct. - May)								
7	On-peak kW/mth	3,049	MW	10.00	30,487	14.50	44,206	13,719	45.0
8	On-peak kWh/mth	405,217	MWh	0.057906	23,464	0.049163	19,922	(3,543)	(15.1)
9	Off-peak kWh/mth	1,176,319	MWh	0.047906	56,353	0.042840	50,393	(5,959)	(10.6)
	Provisions								
10	Interruptible GI	695	MW	(4.00)	(2,778)	(4.00)	(2,778)	-	-
11	Education GEI	33,652	MWh	(0.004205)	(141)	-	-	141	100.0
12	Total Winter Power Supply				107,384		111,743	4,359	4.1
13	Annual PSCR Factor kWh/mth	2,447,437	MWh	0.001090	2,668	0.001480	3,622	955	35.8
14	Annual Power Factor Adjustment				(124)		(136)	(12)	(9.6)
15	Total Power Supply				$ 183,967		$ 179,353	$ (4,614)	(2.5)
	Delivery								
16	Maximum kW/mth	5,449	MW	0.50	$ 2,724	2.41	$ 13,150	$ 10,426	382.7
17	Distribution kWh/mth	2,447,437	MWh	0.006107	14,946		-	(14,946)	(100.0)
18	Substation Ownership	-	MW	(0.30)	-	(0.30)	-	-	NA
19	System Access	1,475	Bills	100.00	148	100.00	148	-	-
	Provisions								
20	Education GEI	55,603	MWh	(0.001078)	(60)	(0.000323)	(18)	42	70.0
21	Annual Power Factor Adjustment				(15)		(18)	(2)	(16.0)
22	Total Delivery				$ 17,743		$ 13,262	(4,481)	(25.3)
	ROA Service								
	Delivery								
23	Maximum kW/mth	3,099	MW	0.50	$ 1,550	2.41	$ 7,479	$ 5,930	382.7
24	Distribution kWh/mth	1,501,936	MWh	0.006107	9,172	-	-	(9,172)	(100.0)
25	Substation Ownership	384	MW	(0.30)	(115)	(0.30)	(115)	-	-
26	System Access	483	Bills	100.00	48	100.00	48	-	-
	Provisions								
27	Education GEI	83,459	MWh	(0.001078)	(90)	(0.000323)	(27)	63	70.0
28	Total Delivery				$ 10,565		$ 7,385	$ (3,180)	(30.1)
29	Total Primary GPD (Voltage Level 2)				$ 212,275		$ 200,000	$ (12,275)	(5.8)

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Primary Demand GPD (Voltage Level 3)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 19 of 32
Witness: Pung, Mark J.

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kW/mth	3,910	MW	13.00	$ 50,835	18.50	$ 72,342	$ 21,507	42.3
2	On-peak kWh/mth	504,692	MWh	0.092630	46,750	0.058017	29,281	(17,469)	(37.4)
3	Off-peak kWh/mth	1,293,841	MWh	0.062630	81,033	0.039575	51,204	(29,830)	(36.8)
	Provisions								
4	Interruptible GI	444	MW	(6.00)	(2,667)	(7.00)	(3,111)	(444)	(16.7)
5	Education GEI	115,084	MWh	(0.011063)	(1,273)	-	-	1,273	100.0
6	Total Summer Power Supply				174,678		149,715	(24,963)	(14.3)
	Winter (Oct. - May)								
7	On-peak kW/mth	7,324	MW	11.00	80,566	15.50	113,525	32,959	40.9
8	On-peak kWh/mth	924,268	MWh	0.062630	57,887	0.049333	45,597	(12,290)	(21.2)
9	Off-peak kWh/mth	2,450,346	MWh	0.052630	128,962	0.043010	105,389	(23,572)	(18.3)
	Provisions								
10	Interruptible GI	889	MW	(4.00)	(3,558)	(4.00)	(3,558)	-	-
11	Education GEI	226,227	MWh	(0.009063)	(2,050)	-	-	2,050	100.0
12	Total Winter Power Supply				261,807		260,954	(853)	(0.3)
13	Annual PSCR Factor kWh/mth	5,173,147	MWh	0.001090	5,639	0.001480	7,656	2,018	35.8
14	Annual Power Factor Adjustment				(248)		291	539	217.0
15	Total Power Supply				$ 441,875		$ 418,616	$ (23,259)	(5.3)
	Delivery								
16	Maximum kW/mth	12,972	MW	1.00	$ 12,972	4.27	$ 55,355	$ 42,383	326.7
17	Distribution kWh/mth	5,173,147	MWh	0.008107	41,939		-	(41,939)	(100.0)
18	System Access	19,364	Bills	100.00	1,936	100.00	1,936	-	-
	Provisions								
19	Education GEI	341,311	MWh	(0.001078)	(368)	(0.000323)	(110)	258	70.0
20	Annual Power Factor Adjustment				(65)		38	103	159.1
21	Total Delivery				$ 56,414		$ 57,219	805	1.4
	ROA Service								
	Delivery								
22	Maximum kW/mth	3,210	MW	1.00	$ 3,210	4.27	$ 13,697	$ 10,487	326.7
23	Distribution kWh/mth	1,157,174	MWh	0.008107	9,381	-	-	(9,381)	(100.0)
24	System Access	3,947	Bills	100.00	395	100.00	395	-	-
	Provisions								
25	Education GEI	171,758	MWh	(0.001078)	(185)	(0.000323)	(56)	130	70.0
26	Total Delivery				$ 12,801		$ 14,037	$ 1,236	9.7
27	Total Primary GPD (Voltage Level 3)				$ 511,090		$ 489,872	$ (21,218)	(4.2)

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 20 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Sales moving to GPD VL1 for Proposed

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kW/mth	875	MW		$ -	16.50	$ 14,435	$ 14,435	NA
2	On-peak kWh/mth	137,179	MWh		-	0.052980	7,268	7,268	NA
3	Off-peak kWh/mth	444,474	MWh		-	0.034538	15,351	15,351	NA
	Provisions								
4	Interruptible GI	-	MW		-	(7.00)	-	-	NA
5	Education GEI	-	MWh		-	-	-	-	NA
6	Total Summer Power Supply				-		37,054	37,054	NA
	Winter (Oct. - May)								
7	On-peak kW/mth	1,713	MW		-	13.50	23,132	23,132	NA
8	On-peak kWh/mth	267,921	MWh		-	0.044296	11,868	11,868	NA
9	Off-peak kWh/mth	885,786	MWh		-	0.037973	33,636	33,636	NA
	Provisions								
10	Interruptible GI	-	MW		-	(4.00)	-	-	NA
11	Education GEI	-	MWh		-	-	-	-	NA
12	Total Winter Power Supply				-		68,636	68,636	NA
13	Annual PSCR Factor kWh/mth	1,735,360	MWh		-	0.001480	1,277	1,277	NA
14	Annual Power Factor Adjustment				-		-	-	NA
15	Total Power Supply				$ -		$ 106,967	$ 106,967	NA
	Delivery								
16	Maximum kW/mth	2,775	MW		$ -	0.91	$ 2,517	$ 2,517	NA
17	Distribution kWh/mth	1,735,360	MWh		-		-	-	NA
	Skewing					0.139500			
18	Substation Ownership	-	MW		-	(0.30)	-	-	NA
19	System Access	12	Bills		-	100.00	1	1	NA
	Provisions					-			
20	Education GEI	-	MWh		-	(0.000323)	-	-	NA
21	Annual Power Factor Adjustment				-		-	-	NA
22	Total Delivery				$ -		$ 2,518	2,518	NA
	ROA Service								
	Delivery								
23	Maximum kW/mth		MW		$ -	0.91	$ -	$ -	NA
24	Distribution kWh/mth		MWh		-	-	-	-	NA
25	Substation Ownership		MW		-	(0.30)	-	-	NA
26	System Access		Bills		-	100.00	-	-	NA
	Provisions								
27	Education GEI		MWh		-	(0.000323)	-	-	NA
28	Total Delivery				$ -		$ -	$ -	NA
29	Revenue moving to GPD VL1 for Proposed				$ -		$ 109,485	$ 109,485	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 21 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Sales moving to GPD VL2 for Proposed

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Bundled Service								
	Power Supply								
	Summer (June - Sept.)								
1	On-peak kW/mth	8	MW		$ -	17.50	$ 141	$ 141	NA
2	On-peak kWh/mth	3,424	MWh		-	0.057847	198	198	NA
3	Off-peak kWh/mth	11,095	MWh		-	0.039405	437	437	NA
	Provisions								
4	Interruptible GI	-	MW		-	(7.00)	-	-	NA
5	Education GEI	-	MWh		-	-	-	-	NA
6	Total Summer Power Supply				-		776	776	NA
	Winter (Oct. - May)								
7	On-peak kW/mth	61	MW		-	14.50	879	879	NA
8	On-peak kWh/mth	6,688	MWh		-	0.049163	329	329	NA
9	Off-peak kWh/mth	22,110	MWh		-	0.042840	947	947	NA
	Provisions								
10	Interruptible GI	-	MW		-	(4.00)	-	-	NA
11	Education GEI	-	MWh		-	-	-	-	NA
12	Total Winter Power Supply				-		2,155	2,155	NA
13	Annual PSCR Factor kWh/mth	43,317	MWh		-	0.001480	32	32	NA
14	Annual Power Factor Adjustment				-		-	-	NA
15	Total Power Supply				$ -		$ 2,963	$ 2,963	NA
	Delivery								
16	Maximum kW/mth	69	MW		$ -	2.41	$ 167	$ 167	NA
17	Distribution kWh/mth	43,317	MWh		-	-	-	-	NA
18	Substation Ownership	-	MW		-	(0.30)	-	-	NA
19	System Access	-	Bills		-	100.00	-	-	NA
	Provisions								
20	Education GEI	-	MWh		-	(0.000323)	-	-	NA
21	Annual Power Factor Adjustment						-	-	NA
22	Total Delivery				$ -		$ 167	167	NA
	ROA Service								
	Delivery								
23	Maximum kW/mth		MW		$ -	2.41	$ -	$ -	NA
24	Distribution kWh/mth		MWh		-	-	-	-	NA
25	Substation Ownership		MW		-	(0.30)	-	-	NA
26	System Access		Bills		-	100.00	-	-	NA
	Provisions								
27	Education GEI		MWh		-	(0.000323)	-	-	NA
28	Total Delivery				$ -		$ -	$ -	NA
29	Sales moving to GPD VL2 for Proposed				$ -		$ 3,130	$ 3,130	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Primary Energy Intensive Rate (Voltage Level 1)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 22 of 32
Witness: Pung, Mark J.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line		Billing Determinants		Present		Proposed		Difference	
No.	Description	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
				$/unit	$000	$/unit	$000	$000	%
	Power Supply								
	Summer (June - Sept.)								
1	Critical-peak kWh/mth	-	MWh	0.178286	$ -	0.129440	$ -	$ -	NA
2	High-peak kWh/mth	5,227	MWh	0.118857	621	0.086293	451	(170)	(27.4)
3	Mid-peak kWh/mth	5,323	MWh	0.091179	485	0.074319	396	(90)	(18.5)
4	Low-peak kWh/mth	34,615	MWh	0.069036	2,390	0.060148	2,082	(308)	(12.9)
5	Off-peak kWh/mth	33,091	MWh	0.046894	1,552	0.034989	1,158	(394)	(25.4)
6	Total Summer Power Supply				$ 5,048		$ 4,087	$ (962)	(19.0)
	Winter (Oct. - May)								
7	Critical-peak kWh/mth	148	MWh	0.128465	$ 19	0.096474	$ 14	$ (5)	(24.9)
8	High-peak kWh/mth	12,029	MWh	0.085643	1,030	0.065138	784	(247)	(23.9)
9	Mid-peak kWh/mth	12,239	MWh	0.069036	845	0.063867	782	(63)	(7.5)
10	Off-peak kWh/mth	148,655	MWh	0.052429	7,794	0.055953	8,318	524	6.7
11	Total Winter Power Supply				$ 9,688		$ 9,897	$ 209	2.2
12	Annual PSCR Factor kWh/mth	251,328	MWh	0.001090	274	0.001480	372	98	35.8
13	Total Power Supply				$ 15,010		$ 14,356	$ (654)	(4.4)
	Delivery								
14	Maximum kW/mth	864	MW	0.30	$ 259	0.30	$ 259	$ -	-
15	Distribution kWh/mth	251,328	MWh	0.001618	407	0.002532	636	230	56.5
	Skewing					0.000375			
16	Substation Ownership	744	MW	(0.30)	(223)	(0.30)	(223)	-	-
17	System Access	36	Bills	100.00	4	100.00	4	-	-
18	Annual Power Factor Adjustment				-		(73)	(73)	NA
19	Total Delivery				$ 446		$ 603	$ 157	35.1
20	Total Primary EIP/MMPP (Voltage Level 1)				$ 15,456		$ 14,959	$ (498)	(3.2)

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Primary Energy Intensive Rate (Voltage Level 2)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 23 of 32
Witness: Pung, Mark J.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line		Billing Determinants		Present		Proposed		Difference	
No.	Description	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
				$/unit	$000	$/unit	$000	$000	%
	Power Supply								
	Summer (June - Sept.)								
1	Critical-peak kWh/mth	-	MWh	0.177762	$ -	0.134307	$ -	$ -	NA
2	High-peak kWh/mth	1,557	MWh	0.118508	185	0.091160	142	(43)	(23.1)
3	Mid-peak kWh/mth	1,613	MWh	0.091416	147	0.079186	128	(20)	(13.4)
4	Low-peak kWh/mth	12,047	MWh	0.069742	840	0.065015	783	(57)	(6.8)
5	Off-peak kWh/mth	13,615	MWh	0.048068	654	0.039856	543	(112)	(17.1)
6	Total Summer Power Supply				$ 1,827		$ 1,596	$ (231)	(12.7)
	Winter (Oct. - May)								
7	Critical-peak kWh/mth	41	MWh	0.128997	$ 5	0.101341	$ 4	$ (1)	(21.4)
8	High-peak kWh/mth	3,766	MWh	0.085998	324	0.070005	264	(60)	(18.6)
9	Mid-peak kWh/mth	3,828	MWh	0.069742	267	0.068734	263	(4)	(1.4)
10	Off-peak kWh/mth	62,230	MWh	0.053487	3,329	0.060820	3,785	456	13.7
11	Total Winter Power Supply				3,925		4,316	391	10.0
12	Annual PSCR Factor kWh/mth	98,697	MWh	0.001090	$ 108	0.00148	$ 146	$ 38	35.8
13	Total Power Supply				$ 5,859		$ 6,057	$ 199	3.4
	Delivery								
14	Maximum kW/mth	428	MW	0.50	$ 214	0.50	$ 214	$ -	-
15	Distribution kWh/mth	98,697	MWh	0.005118	505	0.005268	520	15	2.9
16	Substation Ownership	109	MW	(0.30)	(33)	(0.30)	(33)	-	-
17	System Access	73	Bills	100.00	7	100.00	7	-	-
18	Annual Power Factor Adjustment				-		(35)	(35)	NA
19	Total Delivery				$ 694		$ 674	$ (20)	(2.9)
20	Total Primary EIP/MMPP (Voltage Level 2)				$ 6,553		$ 6,731	$ 178	2.7

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Primary Energy Intensive Rate (Voltage Level 3)

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015

Witness: Pung, Mark J.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line		Billing Determinants		Present		Proposed		Difference	
No.	Description	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
				$/unit	$000	$/unit	$000	$000	%
	Power Supply								
	Summer (June - Sept.)								
1	Critical-peak kWh/mth	-	MWh	0.081297	$ -	0.134477	$ -	$ -	NA
2	High-peak kWh/mth	133	MWh	0.121946	16	0.091330	12	(4)	(25.1)
3	Mid-peak kWh/mth	162	MWh	0.094321	15	0.079356	13	(2)	(15.9)
4	Low-peak kWh/mth	1,543	MWh	0.072220	111	0.065185	101	(11)	(9.7)
5	Off-peak kWh/mth	683	MWh	0.050120	34	0.040026	27	(7)	(20.1)
6	Total Summer Power Supply				$ 177		$ 153	$ (24)	(13.7)
	Winter (Oct. - May)								
7	Critical-peak kWh/mth	1	MWh	0.133193	$ 0	0.101511	$ 0	$ (0)	(23.8)
8	High-peak kWh/mth	123	MWh	0.088795	11	0.070175	9	(2)	(21.0)
9	Mid-peak kWh/mth	124	MWh	0.072220	9	0.068904	9	(0)	(4.6)
10	Off-peak kWh/mth	2,407	MWh	0.055645	134	0.060990	147	13	9.6
11	Total Winter Power Supply				$ 154		$ 164	$ 10	6.6
12	Annual PSCR Factor kWh/mth	5,175	MWh	0.001090	6	0.001480	8	2	35.8
13	Total Power Supply				$ 337		$ 325	$ (12)	(3.6)
	Delivery								
14	Maximum kW/mth	37	MW	1.00	$ 37	1.00	$ 37	$ -	-
15	Distribution kWh/mth	5,175	MWh	0.007118	37	0.011946	62	25	67.8
16	System Access	39	Bills	100.00	4	100.00	4	-	-
17	Annual Power Factor Adjustment				-		(2)	(2)	NA
18	Total Delivery				$ 78		$ 101	23	29.4
19	Total Primary EIP/MMPP (Voltage Level 3)				$ 415		$ 426	$ 11	2.6

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 25 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
General Service Primary Time-of-Use Pilot - GPTU (Voltage Level 1)

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line		Billing Determinants			Present		Proposed		Difference	
No.	Description	Quantity	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
					$/unit	$000	$/unit	$000	$000	%
	Power Supply									
	Summer (June - Sept.)									
1	High-/On-peak kWh/mth	-	-	MWh	0.125665	$ -	0.113971	$ -	$ -	NA
2	Mid-peak kWh/mth	-	-	MWh	0.100665	-	0.091431	-	-	NA
3	Low-peak kWh/mth	-	-	MWh	0.080665	-	0.065748	-	-	NA
4	Off-peak kWh/mth	-	-	MWh	0.060665	-	0.049128	-	-	NA
5	Total Summer Power Supply					-		-	-	NA
	Winter (Oct. - May)									
6	High-/On-peak kWh/mth	-	-	MWh	0.095665	-	0.083817	-	-	NA
7	Mid-peak kWh/mth	-	-	MWh	0.080665	-	0.079167	-	-	NA
8	Off-peak kWh/mth	-	-	MWh	0.065665	-	0.064806	-	-	NA
9	Total Winter Power Supply					-		-	-	NA
10	Annual PSCR Factor kWh/mth	-		MWh	0.001090	-	0.001480	-	-	NA
11	Annual Power Factor Adjustment					-		-	-	NA
12	Total Power Supply					$ -		$ -	$ -	NA
	Delivery									
13	Maximum kW/mth	-		MW	0.30	$ -	0.91	$ -	$ -	NA
14	Distribution kWh/mth	-		MWh	0.002607	-	-	-	-	NA
15	Substation Ownership	-		MW	(0.30)	-	(0.30)	-	-	NA
16	System Access	-		Bills	100.00	-	100.00	-	-	NA
17	Annual Power Factor Adjustment					-		-	-	NA
18	Total Delivery					$ -		$ -	-	NA
19	Total Primary GPTU Pilot (Voltage Level 1)					$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 26 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
General Service Primary Time-of-Use Pilot - GPTU (Voltage Level 2)

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line		Billing Determinants			Present		Proposed		Difference	
No.	Description	Quantity	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
					$/unit	$000	$/unit	$000	$000	%
	Power Supply	Present	Proposed							
	Summer (June - Sept.)									
1	High-/On-peak kWh/mth	171	788	MWh	0.128200	$ 22	0.118838	$ 94	$ 72	328.3
2	Mid-peak kWh/mth	171	1,033	MWh	0.103200	18	0.096298	99	82	465.0
3	Low-peak kWh/mth	1,109	2,446	MWh	0.083200	92	0.070615	173	80	87.2
4	Off-peak kWh/mth	4,351	1,534	MWh	0.063200	275	0.053995	83	(192)	(69.9)
5	Total Summer Power Supply					407		449	42	10.3
	Winter (Oct. - May)									
6	High-/On-peak kWh/mth	924	1,321	MWh	0.098200	$ 91	0.088684	$ 117	$ 26	29.2
7	Mid-peak kWh/mth	925	1,785	MWh	0.083200	77	0.084034	150	73	95.0
8	Off-peak kWh/mth	8,626	7,368	MWh	0.068200	588	0.069673	513	(75)	(12.7)
9	Total Winter Power Supply					756		781	25	3.3
10	Annual PSCR Factor kWh/mth	16,276	16,276	MWh	0.001090	18	0.001480	24	6	35.8
11	Annual Power Factor Adjustment					-		-	-	NA
12	Total Power Supply					$ 1,180		$ 1,253	$ 73	6.2
	Delivery									
13	Maximum kW/mth	42	42	MW	0.50	$ 21	2.41	$ 102	$ 81	382.7
14	Distribution kWh/mth	16,276	16,276	MWh	0.006107	99	-	-	(99)	(100.0)
15	Substation Ownership	-		-	(0.30)	-	(0.30)	-	-	NA
16	System Access	24	24	Bills	100.00	2	100.00	2	-	-
17	Annual Power Factor Adjustment					-		4	4	NA
18	Total Delivery					$ 123		$ 108	(15)	(11.9)
19	Total Primary GPTU Pilot (Voltage Level 2)					$ 1,303		$ 1,362	$ 58	4.5

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 27 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
General Service Primary Time-of-Use Pilot - GPTU (Voltage Level 3)

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line		Billing Determinants			Present		Proposed		Difference	
No.	Description	Quantity	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
					$/unit	$000	$/unit	$000	$000	%
	Power Supply	Present	Proposed							
	Summer (June - Sept.)									
1	High-/On-peak kWh/mth	1,880	8,693	MWh	0.132924	$ 250	0.119008	$ 1,035	$ 785	314.0
2	Mid-peak kWh/mth	1,880	11,392	MWh	0.107924	203	0.096468	1,099	896	441.7
3	Low-peak kWh/mth	12,219	26,968	MWh	0.087924	1,074	0.070785	1,909	835	77.7
4	Off-peak kWh/mth	47,990	16,914	MWh	0.067924	3,260	0.054165	916	(2,343)	(71.9)
5	Total Summer Power Supply					4,787		4,959	172	3.6
	Winter (Oct. - May)									
6	High-/On-peak kWh/mth	11,043	15,841	MWh	0.102924	$ 1,137	0.088854	$ 1,407	$ 271	23.8
7	Mid-peak kWh/mth	11,041	21,401	MWh	0.087924	971	0.084204	1,802	831	85.6
8	Off-peak kWh/mth	103,478	88,321	MWh	0.072924	7,546	0.069843	6,169	(1,377)	(18.3)
9	Total Winter Power Supply					9,653		9,378	(275)	(2.9)
10	Annual PSCR Factor kWh/mth	189,530	189,530	MWh	0.001090	207	0.001480	281	74	35.8
11	Annual Power Factor Adjustment					-		-	-	NA
12	Total Power Supply					$ 14,647		$ 14,617	$ (29)	(0.2)
	Delivery									
13	Maximum kW/mth	600	600	MW	1.00	$ 600	4.27	$ 2,561	$ 1,961	326.7
14	Distribution kWh/mth	189,530	189,530	MWh	0.008107	1,537	-	-	(1,537)	(100.0)
15	System Access	780	780	Bills	100.00	78	100.00	78	-	-
16	Annual Power Factor Adjustment					-		19	19	NA
17	Total Delivery					$ 2,215		$ 2,658	444	20.0
18	Total Primary GPTU Pilot (Voltage Level 3)					$ 16,861		$ 17,276	$ 414	2.5

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 28 of 32
Witness: Pung, Mark J.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Large Self-generation GSG-2

Line		(a) Billing Determinants		(b)	(c) Present	(d)	(e) Proposed	(f)	(g) Difference	(h)
No.	Description	Quantity	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
					$/unit	$000	$/unit	$000	$000	%
	Delivery	Present	Proposed							
	Standby kW/mth									
1	Voltage Level 1	1,230	608	MW	0.30	$ 369	0.91	$ 551	$ 182	49.4
2	Voltage Level 2	466	466	MW	0.50	233	2.41	1,125	892	382.7
3	Voltage Level 3	32	32	MW	1.00	32	4.27	136	104	326.7
	Distribution kWh/mth									
4	Voltage Level 1	3,980	3,980	MWh	0.002607	10	-	-	(10)	(100.0)
5	Voltage Level 2	32,047	32,047	MWh	0.006107	196	-	-	(196)	(100.0)
6	Voltage Level 3	10,838	10,838	MWh	0.008107	88	-	-	(88)	(100.0)
	Substation Ownership									
7	Voltage Level 1	596	75	MW	(0.30)	(179)	(0.30)	(22)	157	87.5
8	Voltage Level 2	240	240	MW	(0.30)	(72)	(0.30)	(72)	-	-
	Standby Option									
9	System Access	93	93	Bills	200.00	19	200.00	19	-	-
	Supplement Option (1)									
10	System Access	-	-	Bills	100.00	-	100.00	-	-	NA
11	Total Delivery					$ 695		$ 1,736	$ 1,041	149.7

Sources

(1) For customers who generate a portion of their load requirements, but take the majority of their power from Consumers.

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Secondary Energy-only GS
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 7 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	250	54.46	54.93	0.47	0.9	22.0	52.21	53.09	0.88	1.7	21.2
2	500	88.92	89.86	0.94	1.1	18.0	84.42	86.17	1.76	2.1	17.2
3	750	123.38	124.79	1.40	1.1	16.6	116.62	119.26	2.64	2.3	15.9
4	1,000	157.85	159.72	1.87	1.2	16.0	148.83	152.35	3.51	2.4	15.2
5	1,500	226.77	229.58	2.81	1.2	15.3	213.25	218.52	5.27	2.5	14.6
6	2,000	295.69	299.44	3.75	1.3	15.0	277.67	284.69	7.03	2.5	14.2
7	2,500	364.61	369.30	4.68	1.3	14.8	342.08	350.87	8.79	2.6	14.0
8	3,000	433.54	439.15	5.62	1.3	14.6	406.50	417.04	10.54	2.6	13.9
9	3,500	502.46	509.01	6.56	1.3	14.5	470.92	483.21	12.30	2.6	13.8
10	4,000	571.38	578.87	7.49	1.3	14.5	535.33	549.39	14.06	2.6	13.7
11	4,500	640.30	648.73	8.43	1.3	14.4	599.75	615.56	15.81	2.6	13.7
12	5,000	709.23	718.59	9.36	1.3	14.4	664.17	681.74	17.57	2.6	13.6
13	6,000	847.07	858.31	11.24	1.3	14.3	793.00	814.08	21.08	2.7	13.6
14	7,000	984.92	998.03	13.11	1.3	14.3	921.83	946.43	24.60	2.7	13.5
15	8,000	1,122.76	1,137.74	14.98	1.3	14.2	1,050.66	1,078.78	28.11	2.7	13.5
16	9,000	1,260.61	1,277.46	16.86	1.3	14.2	1,179.50	1,211.12	31.63	2.7	13.5
17	10,000	1,398.45	1,417.18	18.73	1.3	14.2	1,308.33	1,343.47	35.14	2.7	13.4
18	15,000	2,087.68	2,115.77	28.09	1.3	14.1	1,952.50	2,005.21	52.71	2.7	13.4
19	20,000	2,776.90	2,814.36	37.46	1.3	14.1	2,596.66	2,666.94	70.28	2.7	13.3
20	25,000	3,466.13	3,512.95	46.82	1.4	14.1	3,240.83	3,328.68	87.85	2.7	13.3
21	30,000	4,155.35	4,211.54	56.19	1.4	14.0	3,884.99	3,990.41	105.42	2.7	13.3
22	35,000	4,844.58	4,910.13	65.55	1.4	14.0	4,529.16	4,652.15	122.99	2.7	13.3
23	40,000	5,533.80	5,608.72	74.92	1.4	14.0	5,173.32	5,313.88	140.56	2.7	13.3
24	45,000	6,223.03	6,307.31	84.28	1.4	14.0	5,817.49	5,975.62	158.13	2.7	13.3
25	50,000	6,912.25	7,005.90	93.65	1.4	14.0	6,461.65	6,637.35	175.70	2.7	13.3
26	55,000	7,601.48	7,704.49	103.01	1.4	14.0	7,105.82	7,299.09	193.27	2.7	13.3
27	60,000	8,290.70	8,403.08	112.38	1.4	14.0	7,749.98	7,960.82	210.84	2.7	13.3
28	65,000	8,979.93	9,101.67	121.74	1.4	14.0	8,394.15	8,622.56	228.41	2.7	13.3
29	70,000	9,669.15	9,800.26	131.11	1.4	14.0	9,038.31	9,284.29	245.98	2.7	13.3

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	0.099744	0.097317	0.090732	0.089946
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.037011	0.040921	0.037011	0.040921
System Access	20.00	20.00	20.00	20.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Secondary Energy-only GS
Education Provision GEI
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 8 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	250	54.19	54.71	0.52	1.0	21.9	51.95	52.86	0.91	1.8	21.1
2	500	88.38	89.41	1.03	1.2	17.9	83.90	85.73	1.83	2.2	17.1
3	750	122.57	124.12	1.55	1.3	16.5	115.85	118.59	2.74	2.4	15.8
4	1,000	156.77	158.83	2.06	1.3	15.9	147.80	151.46	3.65	2.5	15.1
5	1,500	225.15	228.24	3.09	1.4	15.2	211.71	217.18	5.48	2.6	14.5
6	2,000	293.53	297.65	4.12	1.4	14.9	275.61	282.91	7.30	2.6	14.1
7	2,500	361.92	367.07	5.15	1.4	14.7	339.51	348.64	9.13	2.7	13.9
8	3,000	430.30	436.48	6.18	1.4	14.5	403.41	414.37	10.95	2.7	13.8
9	3,500	498.68	505.89	7.21	1.4	14.5	467.31	480.09	12.78	2.7	13.7
10	4,000	567.06	575.30	8.24	1.5	14.4	531.22	545.82	14.60	2.7	13.6
11	4,500	635.45	644.72	9.27	1.5	14.3	595.12	611.55	16.43	2.8	13.6
12	5,000	703.83	714.13	10.30	1.5	14.3	659.02	677.28	18.26	2.8	13.5
13	6,000	840.60	852.96	12.36	1.5	14.2	786.82	808.73	21.91	2.8	13.5
14	7,000	977.36	991.78	14.42	1.5	14.2	914.63	940.19	25.56	2.8	13.4
15	8,000	1,114.13	1,130.61	16.48	1.5	14.1	1,042.43	1,071.64	29.21	2.8	13.4
16	9,000	1,250.89	1,269.43	18.54	1.5	14.1	1,170.24	1,203.10	32.86	2.8	13.4
17	10,000	1,387.66	1,408.26	20.60	1.5	14.1	1,298.04	1,334.55	36.51	2.8	13.3
18	15,000	2,071.49	2,102.39	30.90	1.5	14.0	1,937.06	1,991.83	54.77	2.8	13.3
19	20,000	2,755.32	2,796.52	41.20	1.5	14.0	2,576.08	2,649.10	73.02	2.8	13.2
20	25,000	3,439.15	3,490.65	51.50	1.5	14.0	3,215.10	3,306.38	91.28	2.8	13.2
21	30,000	4,122.98	4,184.78	61.80	1.5	13.9	3,854.12	3,963.65	109.53	2.8	13.2
22	35,000	4,806.81	4,878.91	72.10	1.5	13.9	4,493.14	4,620.93	127.79	2.8	13.2
23	40,000	5,490.64	5,573.04	82.40	1.5	13.9	5,132.16	5,278.20	146.04	2.8	13.2
24	45,000	6,174.47	6,267.17	92.70	1.5	13.9	5,771.18	5,935.48	164.30	2.8	13.2
25	50,000	6,858.30	6,961.30	103.00	1.5	13.9	6,410.20	6,592.75	182.55	2.8	13.2
26	55,000	7,542.13	7,655.43	113.30	1.5	13.9	7,049.22	7,250.03	200.81	2.8	13.2
27	60,000	8,225.96	8,349.56	123.60	1.5	13.9	7,688.24	7,907.30	219.06	2.8	13.2
28	65,000	8,909.79	9,043.69	133.90	1.5	13.9	8,327.26	8,564.58	237.32	2.8	13.2
29	70,000	9,593.62	9,737.82	144.20	1.5	13.9	8,966.28	9,221.85	255.57	2.9	13.2

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	0.099049	0.097317	0.090087	0.089946
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.036627	0.040029	0.036627	0.040029
System Access	20.00	20.00	20.00	20.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Secondary Demand GSD
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 9 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	99.54	97.52	(2.02)	(2.0)	19.5	91.61	94.09	2.48	2.7	18.8
2	1,000	169.08	165.04	(4.04)	(2.4)	16.5	153.22	158.19	4.97	3.2	15.8
3	1,500	238.62	232.56	(6.07)	(2.5)	15.5	214.83	222.28	7.45	3.5	14.8
4	2,000	308.16	300.08	(8.09)	(2.6)	15.0	276.44	286.38	9.94	3.6	14.3
5	2,500	377.71	367.59	(10.11)	(2.7)	14.7	338.05	350.47	12.42	3.7	14.0
6	3,000	447.25	435.11	(12.13)	(2.7)	14.5	399.66	414.57	14.90	3.7	13.8
7	3,500	516.79	502.63	(14.16)	(2.7)	14.4	461.27	478.66	17.39	3.8	13.7
8	4,000	586.33	570.15	(16.18)	(2.8)	14.3	522.88	542.75	19.87	3.8	13.6
9	4,500	655.87	637.67	(18.20)	(2.8)	14.2	584.49	606.85	22.35	3.8	13.5
10	5,000	725.41	705.19	(20.22)	(2.8)	14.1	646.10	670.94	24.84	3.8	13.4
11	6,000	864.49	840.23	(24.27)	(2.8)	14.0	769.33	799.13	29.81	3.9	13.3
12	7,000	1,003.58	975.27	(28.31)	(2.8)	13.9	892.55	927.32	34.77	3.9	13.2
13	8,000	1,142.66	1,110.30	(32.35)	(2.8)	13.9	1,015.77	1,055.51	39.74	3.9	13.2
14	9,000	1,281.74	1,245.34	(36.40)	(2.8)	13.8	1,138.99	1,183.70	44.71	3.9	13.2
15	10,000	1,420.82	1,380.38	(40.44)	(2.8)	13.8	1,262.21	1,311.89	49.68	3.9	13.1
16	15,000	2,116.23	2,055.57	(60.66)	(2.9)	13.7	1,878.31	1,952.83	74.52	4.0	13.0
17	20,000	2,811.64	2,730.76	(80.89)	(2.9)	13.7	2,494.42	2,593.77	99.35	4.0	13.0
18	25,000	3,507.06	3,405.95	(101.11)	(2.9)	13.6	3,110.52	3,234.72	124.19	4.0	12.9
19	30,000	4,202.47	4,081.14	(121.33)	(2.9)	13.6	3,726.63	3,875.66	149.03	4.0	12.9
20	35,000	4,897.88	4,756.33	(141.55)	(2.9)	13.6	4,342.73	4,516.60	173.87	4.0	12.9
21	40,000	5,593.29	5,431.52	(161.77)	(2.9)	13.6	4,958.84	5,157.54	198.71	4.0	12.9
22	45,000	6,288.70	6,106.71	(181.99)	(2.9)	13.6	5,574.94	5,798.49	223.55	4.0	12.9
23	50,000	6,984.11	6,781.90	(202.22)	(2.9)	13.6	6,191.05	6,439.43	248.38	4.0	12.9
24	55,000	7,679.52	7,457.09	(222.44)	(2.9)	13.6	6,807.15	7,080.37	273.22	4.0	12.9
25	60,000	8,374.93	8,132.28	(242.66)	(2.9)	13.6	7,423.26	7,721.32	298.06	4.0	12.9
26	65,000	9,070.35	8,807.47	(262.88)	(2.9)	13.5	8,039.36	8,362.26	322.90	4.0	12.9
27	70,000	9,765.76	9,482.66	(283.10)	(2.9)	13.5	8,655.46	9,003.20	347.74	4.0	12.9
28	75,000	10,461.17	10,157.84	(303.32)	(2.9)	13.5	9,271.57	9,644.15	372.58	4.0	12.9
29	80,000	11,156.58	10,833.03	(323.54)	(2.9)	13.5	9,887.67	10,285.09	397.42	4.0	12.9

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
Peak kW/mth	10.00	10.00	8.00	8.00
All kWh/mth	0.073607	0.065068	0.064595	0.065068
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Peak kW/mth	1.00	1.15	1.00	1.15
Distribution kWh/mth	0.026714	0.030305	0.026714	0.030305
System Access	30.00	30.00	30.00	30.00

Load Profile	
Load Factor	40%

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Secondary Demand GSD
Education Provision GEI
Bundled Service

Schedule: F-4
Date: April 24, 2015
Page: 10 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	87.79	97.15	9.36	10.7	19.4	81.36	93.72	12.37	15.2	18.7
2	1,000	145.58	164.30	18.72	12.9	16.4	132.72	157.45	24.73	18.6	15.7
3	1,500	203.37	231.45	28.08	13.8	15.4	184.08	221.17	37.10	20.2	14.7
4	2,000	261.16	298.60	37.44	14.3	14.9	235.43	284.90	49.47	21.0	14.2
5	2,500	318.95	365.75	46.80	14.7	14.6	286.79	348.62	61.83	21.6	13.9
6	3,000	376.73	432.90	56.16	14.9	14.4	338.15	412.35	74.20	21.9	13.7
7	3,500	434.52	500.05	65.52	15.1	14.3	389.51	476.07	86.56	22.2	13.6
8	4,000	492.31	567.20	74.88	15.2	14.2	440.87	539.80	98.93	22.4	13.5
9	4,500	550.10	634.35	84.24	15.3	14.1	492.23	603.52	111.30	22.6	13.4
10	5,000	607.89	701.49	93.60	15.4	14.0	543.58	667.25	123.66	22.7	13.3
11	6,000	723.47	835.79	112.32	15.5	13.9	646.30	794.70	148.40	23.0	13.2
12	7,000	839.05	970.09	131.04	15.6	13.9	749.02	922.15	173.13	23.1	13.2
13	8,000	954.63	1,104.39	149.77	15.7	13.8	851.74	1,049.60	197.86	23.2	13.1
14	9,000	1,070.20	1,238.69	168.49	15.7	13.8	954.45	1,177.05	222.59	23.3	13.1
15	10,000	1,185.78	1,372.99	187.21	15.8	13.7	1,057.17	1,304.50	247.33	23.4	13.0
16	15,000	1,763.67	2,044.48	280.81	15.9	13.6	1,570.75	1,941.74	370.99	23.6	12.9
17	20,000	2,341.56	2,715.98	374.41	16.0	13.6	2,084.34	2,578.99	494.65	23.7	12.9
18	25,000	2,919.46	3,387.47	468.02	16.0	13.5	2,597.92	3,216.24	618.32	23.8	12.9
19	30,000	3,497.35	4,058.97	561.62	16.1	13.5	3,111.51	3,853.49	741.98	23.8	12.8
20	35,000	4,075.24	4,730.46	655.22	16.1	13.5	3,625.09	4,490.74	865.64	23.9	12.8
21	40,000	4,653.13	5,401.96	748.83	16.1	13.5	4,138.68	5,127.98	989.31	23.9	12.8
22	45,000	5,231.02	6,073.45	842.43	16.1	13.5	4,652.26	5,765.23	1,112.97	23.9	12.8
23	50,000	5,808.91	6,744.95	936.03	16.1	13.5	5,165.85	6,402.48	1,236.63	23.9	12.8
24	55,000	6,386.80	7,416.44	1,029.64	16.1	13.5	5,679.43	7,039.73	1,360.30	24.0	12.8
25	60,000	6,964.69	8,087.94	1,123.24	16.1	13.5	6,193.02	7,676.98	1,483.96	24.0	12.8
26	65,000	7,542.59	8,759.43	1,216.85	16.1	13.5	6,706.60	8,314.23	1,607.63	24.0	12.8
27	70,000	8,120.48	9,430.93	1,310.45	16.1	13.5	7,220.18	8,951.47	1,731.29	24.0	12.8
28	75,000	8,698.37	10,102.42	1,404.05	16.1	13.5	7,733.77	9,588.72	1,854.95	24.0	12.8
29	80,000	9,276.26	10,773.91	1,497.66	16.1	13.5	8,247.35	10,225.97	1,978.62	24.0	12.8

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
Peak kW/mth	10.00	10.00	8.00	8.00
All kWh/mth	0.050874	0.065068	0.044862	0.065068
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Peak kW/mth	1.00	1.15	1.00	1.15
Distribution kWh/mth	0.025943	0.029566	0.025943	0.029566
System Access	30.00	30.00	30.00	30.00

Load Profile	
Load Factor	40%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy-only GP (Voltage Level 1)
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 11 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	99.49	98.56	(0.93)	(0.9)	19.7	94.98	95.26	0.28	0.3	19.1
2	1,000	148.98	147.12	(1.86)	(1.2)	14.7	139.97	140.52	0.55	0.4	14.1
3	1,500	198.47	195.67	(2.79)	(1.4)	13.0	184.95	185.78	0.83	0.4	12.4
4	2,000	247.95	244.23	(3.72)	(1.5)	12.2	229.93	231.04	1.11	0.5	11.6
5	2,500	297.44	292.79	(4.65)	(1.6)	11.7	274.91	276.30	1.38	0.5	11.1
6	3,000	346.93	341.35	(5.59)	(1.6)	11.4	319.90	321.55	1.66	0.5	10.7
7	4,000	445.91	438.46	(7.45)	(1.7)	11.0	409.86	412.07	2.21	0.5	10.3
8	5,000	544.89	535.58	(9.31)	(1.7)	10.7	499.83	502.59	2.76	0.6	10.1
9	6,000	643.86	632.69	(11.17)	(1.7)	10.5	589.79	593.11	3.32	0.6	9.9
10	7,000	742.84	729.81	(13.03)	(1.8)	10.4	679.76	683.63	3.87	0.6	9.8
11	8,000	841.82	826.92	(14.90)	(1.8)	10.3	769.72	774.14	4.42	0.6	9.7
12	9,000	940.79	924.04	(16.76)	(1.8)	10.3	859.69	864.66	4.98	0.6	9.6
13	10,000	1,039.77	1,021.15	(18.62)	(1.8)	10.2	949.65	955.18	5.53	0.6	9.6
14	15,000	1,534.66	1,506.73	(27.93)	(1.8)	10.0	1,399.48	1,407.77	8.29	0.6	9.4
15	20,000	2,029.54	1,992.30	(37.24)	(1.8)	10.0	1,849.30	1,860.36	11.06	0.6	9.3
16	25,000	2,524.43	2,477.88	(46.55)	(1.8)	9.9	2,299.13	2,312.95	13.83	0.6	9.3
17	30,000	3,019.31	2,963.45	(55.86)	(1.9)	9.9	2,748.95	2,765.54	16.59	0.6	9.2
18	35,000	3,514.20	3,449.03	(65.17)	(1.9)	9.9	3,198.78	3,218.13	19.36	0.6	9.2
19	40,000	4,009.08	3,934.60	(74.48)	(1.9)	9.8	3,648.60	3,670.72	22.12	0.6	9.2
20	45,000	4,503.97	4,420.18	(83.79)	(1.9)	9.8	4,098.43	4,123.31	24.89	0.6	9.2
21	50,000	4,998.85	4,905.75	(93.10)	(1.9)	9.8	4,548.25	4,575.90	27.65	0.6	9.2
22	60,000	5,988.62	5,876.90	(111.72)	(1.9)	9.8	5,447.90	5,481.08	33.18	0.6	9.1
23	70,000	6,978.39	6,848.05	(130.34)	(1.9)	9.8	6,347.55	6,386.26	38.71	0.6	9.1
24	80,000	7,968.16	7,819.20	(148.96)	(1.9)	9.8	7,247.20	7,291.44	44.24	0.6	9.1
25	90,000	8,957.93	8,790.35	(167.58)	(1.9)	9.8	8,146.85	8,196.62	49.77	0.6	9.1
26	100,000	9,947.70	9,761.50	(186.20)	(1.9)	9.8	9,046.50	9,101.80	55.30	0.6	9.1
27	110,000	10,937.47	10,732.65	(204.82)	(1.9)	9.8	9,946.15	10,006.98	60.83	0.6	9.1
28	120,000	11,927.24	11,703.80	(223.44)	(1.9)	9.8	10,845.80	10,912.16	66.36	0.6	9.1
29	130,000	12,917.01	12,674.95	(242.06)	(1.9)	9.7	11,745.45	11,817.34	71.89	0.6	9.1

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	0.087330	0.087102	0.078318	0.080505
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.010557	0.008533	0.010557	0.008533
System Access	50.00	50.00	50.00	50.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy-only GP (Voltage Level 1)
Education Provision GEI
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 12 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	96.06	98.24	2.19	2.3	19.6	91.70	94.94	3.25	3.5	19.0
2	1,000	142.11	146.49	4.38	3.1	14.6	133.40	139.89	6.49	4.9	14.0
3	1,500	188.17	194.73	6.56	3.5	13.0	175.10	184.83	9.74	5.6	12.3
4	2,000	234.22	242.97	8.75	3.7	12.1	216.80	229.78	12.98	6.0	11.5
5	2,500	280.28	291.22	10.94	3.9	11.6	258.50	274.72	16.23	6.3	11.0
6	3,000	326.33	339.46	13.13	4.0	11.3	300.19	319.67	19.47	6.5	10.7
7	4,000	418.44	435.94	17.50	4.2	10.9	383.59	409.56	25.96	6.8	10.2
8	5,000	510.55	532.43	21.88	4.3	10.6	466.99	499.45	32.46	6.9	10.0
9	6,000	602.66	628.92	26.26	4.4	10.5	550.39	589.33	38.95	7.1	9.8
10	7,000	694.77	725.40	30.63	4.4	10.4	633.79	679.22	45.44	7.2	9.7
11	8,000	786.88	821.89	35.01	4.4	10.3	717.18	769.11	51.93	7.2	9.6
12	9,000	878.99	918.37	39.38	4.5	10.2	800.58	859.00	58.42	7.3	9.5
13	10,000	971.10	1,014.86	43.76	4.5	10.1	883.98	948.89	64.91	7.3	9.5
14	15,000	1,431.65	1,497.29	65.64	4.6	10.0	1,300.97	1,398.34	97.37	7.5	9.3
15	20,000	1,892.20	1,979.72	87.52	4.6	9.9	1,717.96	1,847.78	129.82	7.6	9.2
16	25,000	2,352.75	2,462.15	109.40	4.6	9.8	2,134.95	2,297.23	162.28	7.6	9.2
17	30,000	2,813.30	2,944.58	131.28	4.7	9.8	2,551.94	2,746.67	194.73	7.6	9.2
18	35,000	3,273.85	3,427.01	153.16	4.7	9.8	2,968.93	3,196.12	227.19	7.7	9.1
19	40,000	3,734.40	3,909.44	175.04	4.7	9.8	3,385.92	3,645.56	259.64	7.7	9.1
20	45,000	4,194.95	4,391.87	196.92	4.7	9.8	3,802.91	4,095.01	292.10	7.7	9.1
21	50,000	4,655.50	4,874.30	218.80	4.7	9.7	4,219.90	4,544.45	324.55	7.7	9.1
22	60,000	5,576.60	5,839.16	262.56	4.7	9.7	5,053.88	5,443.34	389.46	7.7	9.1
23	70,000	6,497.70	6,804.02	306.32	4.7	9.7	5,887.86	6,342.23	454.37	7.7	9.1
24	80,000	7,418.80	7,768.88	350.08	4.7	9.7	6,721.84	7,241.12	519.28	7.7	9.1
25	90,000	8,339.90	8,733.74	393.84	4.7	9.7	7,555.82	8,140.01	584.19	7.7	9.0
26	100,000	9,261.00	9,698.60	437.60	4.7	9.7	8,389.80	9,038.90	649.10	7.7	9.0
27	110,000	10,182.10	10,663.46	481.36	4.7	9.7	9,223.78	9,937.79	714.01	7.7	9.0
28	120,000	11,103.20	11,628.32	525.12	4.7	9.7	10,057.76	10,836.68	778.92	7.7	9.0
29	130,000	12,024.30	12,593.18	568.88	4.7	9.7	10,891.74	11,735.57	843.83	7.7	9.0

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	0.081813	0.087102	0.073101	0.080505
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.009207	0.007904	0.009207	0.007904
System Access	50.00	50.00	50.00	50.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy-only GP (Voltage Level 2)
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 13 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	102.51	102.40	(0.11)	(0.1)	20.5	98.00	99.10	1.10	1.1	19.8
2	1,000	155.01	154.80	(0.21)	(0.1)	15.5	146.00	148.20	2.20	1.5	14.8
3	1,500	207.52	207.20	(0.32)	(0.2)	13.8	194.00	197.30	3.30	1.7	13.2
4	2,000	260.02	259.60	(0.43)	(0.2)	13.0	242.00	246.40	4.40	1.8	12.3
5	2,500	312.53	312.00	(0.53)	(0.2)	12.5	290.00	295.50	5.50	1.9	11.8
6	3,000	365.04	364.39	(0.64)	(0.2)	12.1	338.00	344.60	6.60	2.0	11.5
7	4,000	470.05	469.19	(0.86)	(0.2)	11.7	434.00	442.80	8.80	2.0	11.1
8	5,000	575.06	573.99	(1.07)	(0.2)	11.5	530.00	541.01	11.01	2.1	10.8
9	6,000	680.07	678.79	(1.28)	(0.2)	11.3	626.00	639.21	13.21	2.1	10.7
10	7,000	785.08	783.59	(1.50)	(0.2)	11.2	722.00	737.41	15.41	2.1	10.5
11	8,000	890.10	888.38	(1.71)	(0.2)	11.1	818.00	835.61	17.61	2.2	10.4
12	9,000	995.11	993.18	(1.93)	(0.2)	11.0	914.00	933.81	19.81	2.2	10.4
13	10,000	1,100.12	1,097.98	(2.14)	(0.2)	11.0	1,010.00	1,032.01	22.01	2.2	10.3
14	15,000	1,625.18	1,621.97	(3.21)	(0.2)	10.8	1,490.00	1,523.02	33.02	2.2	10.2
15	20,000	2,150.24	2,145.96	(4.28)	(0.2)	10.7	1,970.00	2,014.02	44.02	2.2	10.1
16	25,000	2,675.30	2,669.95	(5.35)	(0.2)	10.7	2,450.00	2,505.03	55.03	2.2	10.0
17	30,000	3,200.36	3,193.94	(6.42)	(0.2)	10.6	2,930.00	2,996.03	66.03	2.3	10.0
18	35,000	3,725.42	3,717.93	(7.49)	(0.2)	10.6	3,410.00	3,487.04	77.04	2.3	10.0
19	40,000	4,250.48	4,241.92	(8.56)	(0.2)	10.6	3,890.00	3,978.04	88.04	2.3	9.9
20	45,000	4,775.54	4,765.91	(9.63)	(0.2)	10.6	4,370.00	4,469.05	99.05	2.3	9.9
21	50,000	5,300.60	5,289.90	(10.70)	(0.2)	10.6	4,850.00	4,960.05	110.05	2.3	9.9
22	60,000	6,350.72	6,337.88	(12.84)	(0.2)	10.6	5,810.00	5,942.06	132.06	2.3	9.9
23	70,000	7,400.84	7,385.86	(14.98)	(0.2)	10.6	6,770.00	6,924.07	154.07	2.3	9.9
24	80,000	8,450.96	8,433.84	(17.12)	(0.2)	10.5	7,730.00	7,906.08	176.08	2.3	9.9
25	90,000	9,501.08	9,481.82	(19.26)	(0.2)	10.5	8,690.00	8,888.09	198.09	2.3	9.9
26	100,000	10,551.20	10,529.80	(21.40)	(0.2)	10.5	9,650.00	9,870.10	220.10	2.3	9.9
27	110,000	11,601.32	11,577.78	(23.54)	(0.2)	10.5	10,610.00	10,852.11	242.11	2.3	9.9
28	120,000	12,651.44	12,625.76	(25.68)	(0.2)	10.5	11,570.00	11,834.12	264.12	2.3	9.9
29	130,000	13,701.56	13,673.74	(27.82)	(0.2)	10.5	12,530.00	12,816.13	286.13	2.3	9.9

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	0.089865	0.092049	0.080853	0.085452
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.014057	0.011269	0.014057	0.011269
System Access	50.00	50.00	50.00	50.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy-only GP (Voltage Level 2)
Education Provision GEI
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 14 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	99.07	102.08	3.01	3.0	20.4	94.72	98.79	4.07	4.3	19.8
2	1,000	148.15	154.17	6.02	4.1	15.4	139.43	147.57	8.14	5.8	14.8
3	1,500	197.22	206.25	9.04	4.6	13.8	184.15	196.36	12.21	6.6	13.1
4	2,000	246.29	258.34	12.05	4.9	12.9	228.87	245.14	16.28	7.1	12.3
5	2,500	295.36	310.42	15.06	5.1	12.4	273.58	293.93	20.35	7.4	11.8
6	3,000	344.44	362.51	18.07	5.2	12.1	318.30	342.72	24.42	7.7	11.4
7	4,000	442.58	466.68	24.10	5.4	11.7	407.73	440.29	32.56	8.0	11.0
8	5,000	540.73	570.85	30.12	5.6	11.4	497.17	537.86	40.70	8.2	10.8
9	6,000	638.87	675.01	36.14	5.7	11.3	586.60	635.43	48.83	8.3	10.6
10	7,000	737.02	779.18	42.17	5.7	11.1	676.03	733.00	56.97	8.4	10.5
11	8,000	835.16	883.35	48.19	5.8	11.0	765.46	830.58	65.11	8.5	10.4
12	9,000	933.31	987.52	54.22	5.8	11.0	854.90	928.15	73.25	8.6	10.3
13	10,000	1,031.45	1,091.69	60.24	5.8	10.9	944.33	1,025.72	81.39	8.6	10.3
14	15,000	1,522.18	1,612.54	90.36	5.9	10.8	1,391.50	1,513.58	122.09	8.8	10.1
15	20,000	2,012.90	2,133.38	120.48	6.0	10.7	1,838.66	2,001.44	162.78	8.9	10.0
16	25,000	2,503.63	2,654.23	150.60	6.0	10.6	2,285.83	2,489.30	203.48	8.9	10.0
17	30,000	2,994.35	3,175.07	180.72	6.0	10.6	2,732.99	2,977.16	244.17	8.9	9.9
18	35,000	3,485.08	3,695.92	210.84	6.0	10.6	3,180.16	3,465.02	284.87	9.0	9.9
19	40,000	3,975.80	4,216.76	240.96	6.1	10.5	3,627.32	3,952.88	325.56	9.0	9.9
20	45,000	4,466.53	4,737.61	271.08	6.1	10.5	4,074.49	4,440.74	366.26	9.0	9.9
21	50,000	4,957.25	5,258.45	301.20	6.1	10.5	4,521.65	4,928.60	406.95	9.0	9.9
22	60,000	5,938.70	6,300.14	361.44	6.1	10.5	5,415.98	5,904.32	488.34	9.0	9.8
23	70,000	6,920.15	7,341.83	421.68	6.1	10.5	6,310.31	6,880.04	569.73	9.0	9.8
24	80,000	7,901.60	8,383.52	481.92	6.1	10.5	7,204.64	7,855.76	651.12	9.0	9.8
25	90,000	8,883.05	9,425.21	542.16	6.1	10.5	8,098.97	8,831.48	732.51	9.0	9.8
26	100,000	9,864.50	10,466.90	602.40	6.1	10.5	8,993.30	9,807.20	813.90	9.1	9.8
27	110,000	10,845.95	11,508.59	662.64	6.1	10.5	9,887.63	10,782.92	895.29	9.1	9.8
28	120,000	11,827.40	12,550.28	722.88	6.1	10.5	10,781.96	11,758.64	976.68	9.1	9.8
29	130,000	12,808.85	13,591.97	783.12	6.1	10.5	11,676.29	12,734.36	1,058.07	9.1	9.8

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	0.084348	0.092049	0.075636	0.085452
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.012707	0.010640	0.012707	0.010640
System Access	50.00	50.00	50.00	50.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy-only GP (Voltage Level 3)
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 15 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	105.87	105.90	0.04	0.0	21.2	101.36	102.61	1.24	1.2	20.5
2	1,000	161.74	161.81	0.07	0.0	16.2	152.72	155.21	2.49	1.6	15.5
3	1,500	217.60	217.71	0.11	0.0	14.5	204.09	207.82	3.73	1.8	13.9
4	2,000	273.47	273.61	0.14	0.1	13.7	255.45	260.42	4.97	1.9	13.0
5	2,500	329.34	329.52	0.18	0.1	13.2	306.81	313.03	6.21	2.0	12.5
6	3,000	385.21	385.42	0.21	0.1	12.8	358.17	365.63	7.46	2.1	12.2
7	4,000	496.94	497.23	0.28	0.1	12.4	460.90	470.84	9.94	2.2	11.8
8	5,000	608.68	609.04	0.35	0.1	12.2	563.62	576.05	12.43	2.2	11.5
9	6,000	720.42	720.84	0.43	0.1	12.0	666.34	681.26	14.92	2.2	11.4
10	7,000	832.15	832.65	0.50	0.1	11.9	769.07	786.47	17.40	2.3	11.2
11	8,000	943.89	944.46	0.57	0.1	11.8	871.79	891.68	19.89	2.3	11.1
12	9,000	1,055.62	1,056.26	0.64	0.1	11.7	974.52	996.89	22.37	2.3	11.1
13	10,000	1,167.36	1,168.07	0.71	0.1	11.7	1,077.24	1,102.10	24.86	2.3	11.0
14	15,000	1,726.04	1,727.11	1.07	0.1	11.5	1,590.86	1,628.15	37.29	2.3	10.9
15	20,000	2,284.72	2,286.14	1.42	0.1	11.4	2,104.48	2,154.20	49.72	2.4	10.8
16	25,000	2,843.40	2,845.18	1.78	0.1	11.4	2,618.10	2,680.25	62.15	2.4	10.7
17	30,000	3,402.08	3,404.21	2.13	0.1	11.3	3,131.72	3,206.30	74.58	2.4	10.7
18	35,000	3,960.76	3,963.25	2.49	0.1	11.3	3,645.34	3,732.35	87.01	2.4	10.7
19	40,000	4,519.44	4,522.28	2.84	0.1	11.3	4,158.96	4,258.40	99.44	2.4	10.6
20	45,000	5,078.12	5,081.32	3.20	0.1	11.3	4,672.58	4,784.45	111.87	2.4	10.6
21	50,000	5,636.80	5,640.35	3.55	0.1	11.3	5,186.20	5,310.50	124.30	2.4	10.6
22	60,000	6,754.16	6,758.42	4.26	0.1	11.3	6,213.44	6,362.60	149.16	2.4	10.6
23	70,000	7,871.52	7,876.49	4.97	0.1	11.3	7,240.68	7,414.70	174.02	2.4	10.6
24	80,000	8,988.88	8,994.56	5.68	0.1	11.2	8,267.92	8,466.80	198.88	2.4	10.6
25	90,000	10,106.24	10,112.63	6.39	0.1	11.2	9,295.16	9,518.90	223.74	2.4	10.6
26	100,000	11,223.60	11,230.70	7.10	0.1	11.2	10,322.40	10,571.00	248.60	2.4	10.6
27	110,000	12,340.96	12,348.77	7.81	0.1	11.2	11,349.64	11,623.10	273.46	2.4	10.6
28	120,000	13,458.32	13,466.84	8.52	0.1	11.2	12,376.88	12,675.20	298.32	2.4	10.6
29	130,000	14,575.68	14,584.91	9.23	0.1	11.2	13,404.12	13,727.30	323.18	2.4	10.6

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	0.094589	0.092380	0.085577	0.085783
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.016057	0.017947	0.016057	0.017947
System Access	50.00	50.00	50.00	50.00

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy-only GP (Voltage Level 3)
Education Provision GEI
Bundled Service

Schedule: F-4
Date: April 24, 2015
Page: 16 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	102.43	105.59	3.15	3.1	21.1	98.08	102.29	4.21	4.3	20.5
2	1,000	154.87	161.18	6.31	4.1	16.1	146.16	154.58	8.42	5.8	15.5
3	1,500	207.30	216.77	9.46	4.6	14.5	194.24	206.87	12.64	6.5	13.8
4	2,000	259.74	272.36	12.62	4.9	13.6	242.31	259.16	16.85	7.0	13.0
5	2,500	312.17	327.95	15.77	5.1	13.1	290.39	311.45	21.06	7.3	12.5
6	3,000	364.61	383.53	18.93	5.2	12.8	338.47	363.74	25.27	7.5	12.1
7	4,000	469.48	494.71	25.24	5.4	12.4	434.63	468.32	33.70	7.8	11.7
8	5,000	574.35	605.89	31.55	5.5	12.1	530.79	572.91	42.12	7.9	11.5
9	6,000	679.21	717.07	37.85	5.6	12.0	626.94	677.49	50.54	8.1	11.3
10	7,000	784.08	828.25	44.16	5.6	11.8	723.10	782.07	58.97	8.2	11.2
11	8,000	888.95	939.42	50.47	5.7	11.7	819.26	886.65	67.39	8.2	11.1
12	9,000	993.82	1,050.60	56.78	5.7	11.7	915.41	991.23	75.82	8.3	11.0
13	10,000	1,098.69	1,161.78	63.09	5.7	11.6	1,011.57	1,095.81	84.24	8.3	11.0
14	15,000	1,623.04	1,717.67	94.64	5.8	11.5	1,492.36	1,618.72	126.36	8.5	10.8
15	20,000	2,147.38	2,273.56	126.18	5.9	11.4	1,973.14	2,141.62	168.48	8.5	10.7
16	25,000	2,671.73	2,829.45	157.73	5.9	11.3	2,453.93	2,664.53	210.60	8.6	10.7
17	30,000	3,196.07	3,385.34	189.27	5.9	11.3	2,934.71	3,187.43	252.72	8.6	10.6
18	35,000	3,720.42	3,941.23	220.82	5.9	11.3	3,415.50	3,710.34	294.84	8.6	10.6
19	40,000	4,244.76	4,497.12	252.36	5.9	11.2	3,896.28	4,233.24	336.96	8.6	10.6
20	45,000	4,769.11	5,053.01	283.91	6.0	11.2	4,377.07	4,756.15	379.08	8.7	10.6
21	50,000	5,293.45	5,608.90	315.45	6.0	11.2	4,857.85	5,279.05	421.20	8.7	10.6
22	60,000	6,342.14	6,720.68	378.54	6.0	11.2	5,819.42	6,324.86	505.44	8.7	10.5
23	70,000	7,390.83	7,832.46	441.63	6.0	11.2	6,780.99	7,370.67	589.68	8.7	10.5
24	80,000	8,439.52	8,944.24	504.72	6.0	11.2	7,742.56	8,416.48	673.92	8.7	10.5
25	90,000	9,488.21	10,056.02	567.81	6.0	11.2	8,704.13	9,462.29	758.16	8.7	10.5
26	100,000	10,536.90	11,167.80	630.90	6.0	11.2	9,665.70	10,508.10	842.40	8.7	10.5
27	110,000	11,585.59	12,279.58	693.99	6.0	11.2	10,627.27	11,553.91	926.64	8.7	10.5
28	120,000	12,634.28	13,391.36	757.08	6.0	11.2	11,588.84	12,599.72	1,010.88	8.7	10.5
29	130,000	13,682.97	14,503.14	820.17	6.0	11.2	12,550.41	13,645.53	1,095.12	8.7	10.5

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	0.089072	0.092380	0.080360	0.085783
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Distribution kWh/mth	0.014707	0.017318	0.014707	0.017318
System Access	50.00	50.00	50.00	50.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 1)
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 17 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	9.85	9.01	(0.84)	(8.5)	9.0	7.80	8.23	0.43	5.5	8.2
2	110	10.83	9.90	(0.92)	(8.5)	9.0	8.58	9.05	0.47	5.5	8.2
3	120	11.80	10.79	(1.01)	(8.5)	9.0	9.35	9.86	0.51	5.5	8.2
4	130	12.78	11.69	(1.09)	(8.5)	9.0	10.12	10.67	0.56	5.5	8.2
5	140	13.75	12.58	(1.18)	(8.6)	9.0	10.89	11.48	0.60	5.5	8.2
6	150	14.73	13.47	(1.26)	(8.6)	9.0	11.66	12.30	0.64	5.5	8.2
7	200	19.61	17.92	(1.68)	(8.6)	9.0	15.51	16.36	0.85	5.5	8.2
8	250	24.48	22.38	(2.10)	(8.6)	9.0	19.36	20.43	1.07	5.5	8.2
9	300	29.36	26.84	(2.52)	(8.6)	8.9	23.21	24.50	1.28	5.5	8.2
10	350	34.23	31.29	(2.94)	(8.6)	8.9	27.07	28.56	1.49	5.5	8.2
11	400	39.11	35.75	(3.36)	(8.6)	8.9	30.92	32.63	1.71	5.5	8.2
12	450	43.99	40.21	(3.78)	(8.6)	8.9	34.77	36.69	1.92	5.5	8.2
13	500	48.86	44.66	(4.20)	(8.6)	8.9	38.62	40.76	2.14	5.5	8.2
14	600	58.62	53.57	(5.04)	(8.6)	8.9	46.33	48.89	2.56	5.5	8.1
15	700	68.37	62.49	(5.88)	(8.6)	8.9	54.03	57.02	2.99	5.5	8.1
16	800	78.12	71.40	(6.72)	(8.6)	8.9	61.74	65.15	3.42	5.5	8.1
17	900	87.87	80.31	(7.56)	(8.6)	8.9	69.44	73.29	3.84	5.5	8.1
18	1,000	97.63	89.22	(8.40)	(8.6)	8.9	77.15	81.42	4.27	5.5	8.1
19	1,500	146.39	133.79	(12.60)	(8.6)	8.9	115.67	122.08	6.41	5.5	8.1
20	2,000	195.15	178.35	(16.81)	(8.6)	8.9	154.19	162.74	8.54	5.5	8.1
21	2,500	243.92	222.91	(21.01)	(8.6)	8.9	192.72	203.40	10.68	5.5	8.1
22	3,000	292.68	267.47	(25.21)	(8.6)	8.9	231.24	244.06	12.81	5.5	8.1
23	3,500	341.44	312.03	(29.41)	(8.6)	8.9	269.77	284.72	14.95	5.5	8.1
24	4,000	390.21	356.60	(33.61)	(8.6)	8.9	308.29	325.37	17.09	5.5	8.1
25	4,500	438.97	401.16	(37.81)	(8.6)	8.9	346.81	366.03	19.22	5.5	8.1
26	5,000	487.73	445.72	(42.01)	(8.6)	8.9	385.34	406.69	21.36	5.5	8.1
27	5,500	536.50	490.28	(46.22)	(8.6)	8.9	423.86	447.35	23.49	5.5	8.1
28	6,000	585.26	534.84	(50.42)	(8.6)	8.9	462.38	488.01	25.63	5.5	8.1
29	6,500	634.02	579.41	(54.62)	(8.6)	8.9	500.91	528.67	27.76	5.5	8.1

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	11.00	16.50	9.00	13.50
On-peak kWh/mth	0.085371	0.054059	0.055371	0.045199
Off-peak kWh/mth	0.055371	0.035241	0.045371	0.038746
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	0.30	0.91	0.30	0.91
Distribution kWh/mth	0.002607	-	0.002607	-
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 1)
Interruptible Provision GI
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 18 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	8.21	7.09	(1.11)	(13.6)	7.1	6.71	7.14	0.43	6.4	7.1
2	110	9.02	7.79	(1.23)	(13.6)	7.1	7.37	7.84	0.47	6.4	7.1
3	120	9.83	8.49	(1.34)	(13.6)	7.1	8.03	8.54	0.51	6.4	7.1
4	130	10.64	9.19	(1.45)	(13.6)	7.1	8.69	9.25	0.56	6.4	7.1
5	140	11.45	9.89	(1.56)	(13.6)	7.1	9.35	9.95	0.60	6.4	7.1
6	150	12.26	10.59	(1.67)	(13.6)	7.1	10.01	10.65	0.64	6.4	7.1
7	200	16.32	14.09	(2.23)	(13.7)	7.0	13.32	14.17	0.85	6.4	7.1
8	250	20.37	17.59	(2.79)	(13.7)	7.0	16.62	17.69	1.07	6.4	7.1
9	300	24.43	21.08	(3.34)	(13.7)	7.0	19.93	21.21	1.28	6.4	7.1
10	350	28.48	24.58	(3.90)	(13.7)	7.0	23.23	24.73	1.49	6.4	7.1
11	400	32.54	28.08	(4.46)	(13.7)	7.0	26.54	28.24	1.71	6.4	7.1
12	450	36.59	31.58	(5.01)	(13.7)	7.0	29.84	31.76	1.92	6.4	7.1
13	500	40.64	35.07	(5.57)	(13.7)	7.0	33.14	35.28	2.14	6.4	7.1
14	600	48.75	42.07	(6.69)	(13.7)	7.0	39.75	42.32	2.56	6.4	7.1
15	700	56.86	49.06	(7.80)	(13.7)	7.0	46.36	49.35	2.99	6.4	7.1
16	800	64.97	56.06	(8.91)	(13.7)	7.0	52.97	56.39	3.42	6.5	7.0
17	900	73.08	63.05	(10.03)	(13.7)	7.0	59.58	63.42	3.84	6.5	7.0
18	1,000	81.19	70.05	(11.14)	(13.7)	7.0	66.19	70.46	4.27	6.5	7.0
19	1,500	121.73	105.02	(16.71)	(13.7)	7.0	99.23	105.64	6.41	6.5	7.0
20	2,000	162.28	139.99	(22.29)	(13.7)	7.0	132.28	140.82	8.54	6.5	7.0
21	2,500	202.82	174.97	(27.86)	(13.7)	7.0	165.32	176.00	10.68	6.5	7.0
22	3,000	243.37	209.94	(33.43)	(13.7)	7.0	198.37	211.18	12.81	6.5	7.0
23	3,500	283.91	244.91	(39.00)	(13.7)	7.0	231.41	246.36	14.95	6.5	7.0
24	4,000	324.45	279.88	(44.57)	(13.7)	7.0	264.45	281.54	17.09	6.5	7.0
25	4,500	365.00	314.86	(50.14)	(13.7)	7.0	297.50	316.72	19.22	6.5	7.0
26	5,000	405.54	349.83	(55.71)	(13.7)	7.0	330.54	351.90	21.36	6.5	7.0
27	5,500	446.09	384.80	(61.28)	(13.7)	7.0	363.59	387.08	23.49	6.5	7.0
28	6,000	486.63	419.78	(66.85)	(13.7)	7.0	396.63	422.26	25.63	6.5	7.0
29	6,500	527.18	454.75	(72.43)	(13.7)	7.0	429.68	457.44	27.76	6.5	7.0

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	5.00	9.50	5.00	9.50
On-peak kWh/mth	0.085371	0.054059	0.055371	0.045199
Off-peak kWh/mth	0.055371	0.035241	0.045371	0.038746
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	0.30	0.91	0.30	0.91
Distribution kWh/mth	0.002607	-	0.002607	-
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 1)
Education Provision GEI
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 19 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	9.46	8.98	(0.48)	(5.1)	9.0	7.62	8.20	0.58	7.7	8.2
2	110	10.40	9.87	(0.53)	(5.1)	9.0	8.37	9.01	0.64	7.7	8.2
3	120	11.34	10.76	(0.58)	(5.1)	9.0	9.12	9.82	0.70	7.7	8.2
4	130	12.27	11.64	(0.63)	(5.1)	9.0	9.87	10.63	0.76	7.7	8.2
5	140	13.21	12.53	(0.68)	(5.1)	9.0	10.62	11.44	0.82	7.7	8.2
6	150	14.15	13.42	(0.73)	(5.1)	8.9	11.37	12.25	0.88	7.7	8.2
7	200	18.83	17.86	(0.97)	(5.1)	8.9	15.13	16.30	1.17	7.7	8.1
8	250	23.51	22.30	(1.21)	(5.1)	8.9	18.89	20.35	1.46	7.7	8.1
9	300	28.19	26.74	(1.45)	(5.1)	8.9	22.65	24.40	1.75	7.7	8.1
10	350	32.87	31.18	(1.69)	(5.1)	8.9	26.40	28.45	2.04	7.7	8.1
11	400	37.55	35.62	(1.93)	(5.1)	8.9	30.16	32.50	2.34	7.7	8.1
12	450	42.24	40.06	(2.18)	(5.2)	8.9	33.92	36.55	2.63	7.7	8.1
13	500	46.92	44.50	(2.42)	(5.2)	8.9	37.68	40.60	2.92	7.8	8.1
14	600	56.28	53.38	(2.90)	(5.2)	8.9	45.19	48.70	3.50	7.8	8.1
15	700	65.64	62.26	(3.38)	(5.2)	8.9	52.71	56.80	4.09	7.8	8.1
16	800	75.01	71.14	(3.87)	(5.2)	8.9	60.22	64.90	4.67	7.8	8.1
17	900	84.37	80.02	(4.35)	(5.2)	8.9	67.74	73.00	5.26	7.8	8.1
18	1,000	93.73	88.90	(4.83)	(5.2)	8.9	75.25	81.09	5.84	7.8	8.1
19	1,500	140.55	133.30	(7.25)	(5.2)	8.9	112.83	121.59	8.76	7.8	8.1
20	2,000	187.37	177.70	(9.67)	(5.2)	8.9	150.41	162.09	11.68	7.8	8.1
21	2,500	234.18	222.10	(12.08)	(5.2)	8.9	187.99	202.59	14.60	7.8	8.1
22	3,000	281.00	266.50	(14.50)	(5.2)	8.9	225.56	243.08	17.52	7.8	8.1
23	3,500	327.82	310.90	(16.92)	(5.2)	8.9	263.14	283.58	20.44	7.8	8.1
24	4,000	374.64	355.30	(19.34)	(5.2)	8.9	300.72	324.08	23.36	7.8	8.1
25	4,500	421.45	399.70	(21.75)	(5.2)	8.9	338.30	364.58	26.28	7.8	8.1
26	5,000	468.27	444.10	(24.17)	(5.2)	8.9	375.87	405.07	29.20	7.8	8.1
27	5,500	515.09	488.50	(26.59)	(5.2)	8.9	413.45	445.57	32.12	7.8	8.1
28	6,000	561.90	532.90	(29.00)	(5.2)	8.9	451.03	486.07	35.04	7.8	8.1
29	6,500	608.72	577.30	(31.42)	(5.2)	8.9	488.60	526.57	37.96	7.8	8.1

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	11.00	16.50	9.00	13.50
On-peak kWh/mth	0.082556	0.054059	0.054556	0.045199
Off-peak kWh/mth	0.052556	0.035241	0.044556	0.038746
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	0.30	0.91	0.30	0.91
Distribution kWh/mth	0.001529	(0.000324)	0.001529	(0.000324)
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 2)
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 20 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	10.78	10.19	(0.59)	(5.5)	10.2	8.74	9.41	0.67	7.7	9.4
2	110	11.85	11.20	(0.65)	(5.5)	10.2	9.60	10.34	0.74	7.7	9.4
3	120	12.92	12.21	(0.71)	(5.5)	10.2	10.46	11.27	0.81	7.7	9.4
4	130	13.99	13.22	(0.77)	(5.5)	10.2	11.33	12.20	0.88	7.7	9.4
5	140	15.06	14.23	(0.83)	(5.5)	10.2	12.19	13.14	0.94	7.7	9.4
6	150	16.13	15.24	(0.89)	(5.5)	10.2	13.06	14.07	1.01	7.7	9.4
7	200	21.47	20.28	(1.19)	(5.5)	10.1	17.37	18.72	1.35	7.8	9.4
8	250	26.81	25.33	(1.48)	(5.5)	10.1	21.69	23.38	1.69	7.8	9.4
9	300	32.15	30.38	(1.78)	(5.5)	10.1	26.01	28.03	2.02	7.8	9.3
10	350	37.50	35.42	(2.08)	(5.5)	10.1	30.33	32.69	2.36	7.8	9.3
11	400	42.84	40.47	(2.37)	(5.5)	10.1	34.65	37.35	2.70	7.8	9.3
12	450	48.18	45.51	(2.67)	(5.5)	10.1	38.97	42.00	3.04	7.8	9.3
13	500	53.52	50.56	(2.96)	(5.5)	10.1	43.29	46.66	3.37	7.8	9.3
14	600	64.21	60.65	(3.56)	(5.5)	10.1	51.92	55.97	4.05	7.8	9.3
15	700	74.89	70.74	(4.15)	(5.5)	10.1	60.56	65.28	4.72	7.8	9.3
16	800	85.58	80.84	(4.74)	(5.5)	10.1	69.20	74.59	5.40	7.8	9.3
17	900	96.26	90.93	(5.34)	(5.5)	10.1	77.83	83.90	6.07	7.8	9.3
18	1,000	106.95	101.02	(5.93)	(5.5)	10.1	86.47	93.22	6.74	7.8	9.3
19	1,500	160.37	151.48	(8.89)	(5.5)	10.1	129.66	139.77	10.12	7.8	9.3
20	2,000	213.80	201.94	(11.86)	(5.5)	10.1	172.84	186.33	13.49	7.8	9.3
21	2,500	267.22	252.40	(14.82)	(5.5)	10.1	216.03	232.89	16.86	7.8	9.3
22	3,000	320.65	302.86	(17.79)	(5.5)	10.1	259.21	279.45	20.23	7.8	9.3
23	3,500	374.07	353.32	(20.75)	(5.5)	10.1	302.40	326.00	23.61	7.8	9.3
24	4,000	427.50	403.78	(23.72)	(5.5)	10.1	345.58	372.56	26.98	7.8	9.3
25	4,500	480.92	454.24	(26.68)	(5.5)	10.1	388.77	419.12	30.35	7.8	9.3
26	5,000	534.35	504.70	(29.65)	(5.5)	10.1	431.95	465.68	33.72	7.8	9.3
27	5,500	587.77	555.16	(32.61)	(5.5)	10.1	475.14	512.23	37.10	7.8	9.3
28	6,000	641.20	605.62	(35.57)	(5.5)	10.1	518.32	558.79	40.47	7.8	9.3
29	6,500	694.62	656.08	(38.54)	(5.5)	10.1	561.51	605.35	43.84	7.8	9.3

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	12.00	17.50	10.00	14.50
On-peak kWh/mth	0.087906	0.059006	0.057906	0.050146
Off-peak kWh/mth	0.057906	0.040188	0.047906	0.043693
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	0.50	2.41	0.50	2.41
Distribution kWh/mth	0.006107	-	0.006107	-
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 2)
Interruptible Provision GI
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 21 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	9.14	8.27	(0.87)	(9.5)	8.3	7.64	8.32	0.67	8.8	8.3
2	110	10.05	9.09	(0.95)	(9.5)	8.3	8.40	9.14	0.74	8.8	8.3
3	120	10.95	9.91	(1.04)	(9.5)	8.3	9.15	9.96	0.81	8.8	8.3
4	130	11.85	10.73	(1.13)	(9.5)	8.3	9.90	10.78	0.88	8.9	8.3
5	140	12.76	11.54	(1.21)	(9.5)	8.2	10.66	11.60	0.94	8.9	8.3
6	150	13.66	12.36	(1.30)	(9.5)	8.2	11.41	12.42	1.01	8.9	8.3
7	200	18.18	16.45	(1.73)	(9.5)	8.2	15.18	16.53	1.35	8.9	8.3
8	250	22.70	20.54	(2.17)	(9.5)	8.2	18.95	20.64	1.69	8.9	8.3
9	300	27.22	24.62	(2.60)	(9.6)	8.2	22.72	24.75	2.02	8.9	8.2
10	350	31.74	28.71	(3.03)	(9.6)	8.2	26.49	28.85	2.36	8.9	8.2
11	400	36.26	32.80	(3.47)	(9.6)	8.2	30.26	32.96	2.70	8.9	8.2
12	450	40.79	36.88	(3.90)	(9.6)	8.2	34.04	37.07	3.04	8.9	8.2
13	500	45.31	40.97	(4.33)	(9.6)	8.2	37.81	41.18	3.37	8.9	8.2
14	600	54.35	49.15	(5.20)	(9.6)	8.2	45.35	49.39	4.05	8.9	8.2
15	700	63.39	57.32	(6.07)	(9.6)	8.2	52.89	57.61	4.72	8.9	8.2
16	800	72.43	65.49	(6.94)	(9.6)	8.2	60.43	65.82	5.40	8.9	8.2
17	900	81.47	73.67	(7.80)	(9.6)	8.2	67.97	74.04	6.07	8.9	8.2
18	1,000	90.51	81.84	(8.67)	(9.6)	8.2	75.51	82.26	6.74	8.9	8.2
19	1,500	135.72	122.71	(13.00)	(9.6)	8.2	113.22	123.33	10.12	8.9	8.2
20	2,000	180.92	163.58	(17.34)	(9.6)	8.2	150.92	164.41	13.49	8.9	8.2
21	2,500	226.13	204.46	(21.67)	(9.6)	8.2	188.63	205.49	16.86	8.9	8.2
22	3,000	271.33	245.33	(26.01)	(9.6)	8.2	226.33	246.57	20.23	8.9	8.2
23	3,500	316.54	286.20	(30.34)	(9.6)	8.2	264.04	287.65	23.61	8.9	8.2
24	4,000	361.74	327.07	(34.68)	(9.6)	8.2	301.74	328.72	26.98	8.9	8.2
25	4,500	406.95	367.94	(39.01)	(9.6)	8.2	339.45	369.80	30.35	8.9	8.2
26	5,000	452.16	408.81	(43.34)	(9.6)	8.2	377.16	410.88	33.72	8.9	8.2
27	5,500	497.36	449.68	(47.68)	(9.6)	8.2	414.86	451.96	37.10	8.9	8.2
28	6,000	542.57	490.55	(52.01)	(9.6)	8.2	452.57	493.04	40.47	8.9	8.2
29	6,500	587.77	531.43	(56.35)	(9.6)	8.2	490.27	534.11	43.84	8.9	8.2

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	6.00	10.50	6.00	10.50
On-peak kWh/mth	0.087906	0.059006	0.057906	0.050146
Off-peak kWh/mth	0.057906	0.040188	0.047906	0.043693
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	0.50	2.41	0.50	2.41
Distribution kWh/mth	0.006107	-	0.006107	-
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 2)
Education Provision GEI
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 22 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	10.06	10.16	0.10	1.0	10.2	8.21	9.38	1.17	14.3	9.4
2	110	11.05	11.17	0.11	1.0	10.2	9.02	10.31	1.29	14.3	9.4
3	120	12.05	12.17	0.12	1.0	10.1	9.83	11.23	1.40	14.3	9.4
4	130	13.04	13.18	0.13	1.0	10.1	10.64	12.16	1.52	14.3	9.4
5	140	14.04	14.18	0.14	1.0	10.1	11.45	13.09	1.64	14.3	9.4
6	150	15.03	15.19	0.15	1.0	10.1	12.26	14.02	1.76	14.3	9.3
7	200	20.01	20.22	0.21	1.0	10.1	16.32	18.66	2.34	14.3	9.3
8	250	24.99	25.25	0.26	1.0	10.1	20.37	23.30	2.93	14.4	9.3
9	300	29.97	30.28	0.31	1.0	10.1	24.43	27.94	3.51	14.4	9.3
10	350	34.95	35.31	0.36	1.0	10.1	28.48	32.58	4.10	14.4	9.3
11	400	39.93	40.34	0.41	1.0	10.1	32.53	37.22	4.68	14.4	9.3
12	450	44.90	45.37	0.46	1.0	10.1	36.59	41.86	5.27	14.4	9.3
13	500	49.88	50.40	0.51	1.0	10.1	40.64	46.50	5.85	14.4	9.3
14	600	59.84	60.46	0.62	1.0	10.1	48.75	55.77	7.02	14.4	9.3
15	700	69.80	70.52	0.72	1.0	10.1	56.86	65.05	8.19	14.4	9.3
16	800	79.75	80.58	0.82	1.0	10.1	64.97	74.33	9.36	14.4	9.3
17	900	89.71	90.64	0.93	1.0	10.1	73.08	83.61	10.53	14.4	9.3
18	1,000	99.67	100.70	1.03	1.0	10.1	81.19	92.89	11.70	14.4	9.3
19	1,500	149.45	150.99	1.54	1.0	10.1	121.73	139.29	17.56	14.4	9.3
20	2,000	199.23	201.29	2.06	1.0	10.1	162.27	185.68	23.41	14.4	9.3
21	2,500	249.02	251.59	2.57	1.0	10.1	202.82	232.08	29.26	14.4	9.3
22	3,000	298.80	301.89	3.09	1.0	10.1	243.36	278.47	35.11	14.4	9.3
23	3,500	348.58	352.19	3.60	1.0	10.1	283.90	324.87	40.96	14.4	9.3
24	4,000	398.37	402.49	4.12	1.0	10.1	324.45	371.26	46.82	14.4	9.3
25	4,500	448.15	452.78	4.63	1.0	10.1	364.99	417.66	52.67	14.4	9.3
26	5,000	497.93	503.08	5.15	1.0	10.1	405.54	464.06	58.52	14.4	9.3
27	5,500	547.72	553.38	5.66	1.0	10.1	446.08	510.45	64.37	14.4	9.3
28	6,000	597.50	603.68	6.18	1.0	10.1	486.62	556.85	70.22	14.4	9.3
29	6,500	647.28	653.98	6.69	1.0	10.1	527.17	603.24	76.08	14.4	9.3

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	12.00	17.50	10.00	14.50
On-peak kWh/mth	0.081701	0.059006	0.053701	0.050146
Off-peak kWh/mth	0.051701	0.040188	0.043701	0.043693
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	0.50	2.41	0.50	2.41
Distribution kWh/mth	0.005029	(0.000324)	0.005029	(0.000324)
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 3)
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 23 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	11.87	11.01	(0.86)	(7.2)	11.0	9.82	10.23	0.41	4.2	10.2
2	110	13.05	12.10	(0.95)	(7.2)	11.0	10.79	11.24	0.45	4.2	10.2
3	120	14.22	13.19	(1.03)	(7.3)	11.0	11.76	12.25	0.49	4.2	10.2
4	130	15.40	14.28	(1.12)	(7.3)	11.0	12.74	13.27	0.53	4.2	10.2
5	140	16.58	15.37	(1.20)	(7.3)	11.0	13.71	14.28	0.57	4.2	10.2
6	150	17.75	16.46	(1.29)	(7.3)	11.0	14.68	15.29	0.61	4.2	10.2
7	200	23.64	21.92	(1.72)	(7.3)	11.0	19.54	20.36	0.82	4.2	10.2
8	250	29.52	27.37	(2.15)	(7.3)	10.9	24.40	25.42	1.02	4.2	10.2
9	300	35.40	32.83	(2.58)	(7.3)	10.9	29.26	30.48	1.22	4.2	10.2
10	350	41.29	38.28	(3.01)	(7.3)	10.9	34.12	35.55	1.43	4.2	10.2
11	400	47.17	43.73	(3.44)	(7.3)	10.9	38.98	40.61	1.63	4.2	10.2
12	450	53.06	49.19	(3.87)	(7.3)	10.9	43.84	45.68	1.84	4.2	10.2
13	500	58.94	54.64	(4.30)	(7.3)	10.9	48.70	50.74	2.04	4.2	10.1
14	600	70.71	65.55	(5.16)	(7.3)	10.9	58.42	60.87	2.45	4.2	10.1
15	700	82.48	76.46	(6.02)	(7.3)	10.9	68.14	71.00	2.85	4.2	10.1
16	800	94.25	87.37	(6.88)	(7.3)	10.9	77.86	81.13	3.26	4.2	10.1
17	900	106.01	98.28	(7.74)	(7.3)	10.9	87.58	91.25	3.67	4.2	10.1
18	1,000	117.78	109.19	(8.60)	(7.3)	10.9	97.30	101.38	4.08	4.2	10.1
19	1,500	176.62	163.73	(12.89)	(7.3)	10.9	145.91	152.02	6.12	4.2	10.1
20	2,000	235.47	218.27	(17.19)	(7.3)	10.9	194.51	202.66	8.16	4.2	10.1
21	2,500	294.31	272.82	(21.49)	(7.3)	10.9	243.11	253.30	10.19	4.2	10.1
22	3,000	353.15	327.36	(25.79)	(7.3)	10.9	291.71	303.94	12.23	4.2	10.1
23	3,500	411.99	381.90	(30.09)	(7.3)	10.9	340.31	354.59	14.27	4.2	10.1
24	4,000	470.83	436.45	(34.38)	(7.3)	10.9	388.91	405.23	16.31	4.2	10.1
25	4,500	529.67	490.99	(38.68)	(7.3)	10.9	437.52	455.87	18.35	4.2	10.1
26	5,000	588.52	545.54	(42.98)	(7.3)	10.9	486.12	506.51	20.39	4.2	10.1
27	5,500	647.36	600.08	(47.28)	(7.3)	10.9	534.72	557.15	22.43	4.2	10.1
28	6,000	706.20	654.62	(51.58)	(7.3)	10.9	583.32	607.79	24.47	4.2	10.1
29	6,500	765.04	709.17	(55.87)	(7.3)	10.9	631.92	658.43	26.51	4.2	10.1

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	13.00	18.50	11.00	15.50
On-peak kWh/mth	0.092630	0.059337	0.062630	0.050477
Off-peak kWh/mth	0.062630	0.040519	0.052630	0.044024
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	1.00	4.27	1.00	4.27
Distribution kWh/mth	0.008107	-	0.008107	-
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 3)
Interruptible Provision GI
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 24 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	10.22	9.09	(1.13)	(11.1)	9.1	8.72	9.13	0.41	4.7	9.1
2	110	11.24	9.99	(1.25)	(11.1)	9.1	9.59	10.04	0.45	4.7	9.1
3	120	12.25	10.89	(1.36)	(11.1)	9.1	10.45	10.94	0.49	4.7	9.1
4	130	13.26	11.79	(1.47)	(11.1)	9.1	11.31	11.84	0.53	4.7	9.1
5	140	14.27	12.69	(1.59)	(11.1)	9.1	12.17	12.75	0.57	4.7	9.1
6	150	15.29	13.59	(1.70)	(11.1)	9.1	13.04	13.65	0.61	4.7	9.1
7	200	20.35	18.08	(2.27)	(11.1)	9.0	17.35	18.16	0.82	4.7	9.1
8	250	25.41	22.58	(2.83)	(11.2)	9.0	21.66	22.68	1.02	4.7	9.1
9	300	30.47	27.07	(3.40)	(11.2)	9.0	25.97	27.20	1.22	4.7	9.1
10	350	35.54	31.57	(3.97)	(11.2)	9.0	30.29	31.71	1.43	4.7	9.1
11	400	40.60	36.06	(4.53)	(11.2)	9.0	34.60	36.23	1.63	4.7	9.1
12	450	45.66	40.56	(5.10)	(11.2)	9.0	38.91	40.75	1.84	4.7	9.1
13	500	50.72	45.05	(5.67)	(11.2)	9.0	43.22	45.26	2.04	4.7	9.1
14	600	60.85	54.05	(6.80)	(11.2)	9.0	51.85	54.29	2.45	4.7	9.0
15	700	70.97	63.04	(7.94)	(11.2)	9.0	60.47	63.33	2.85	4.7	9.0
16	800	81.10	72.03	(9.07)	(11.2)	9.0	69.10	72.36	3.26	4.7	9.0
17	900	91.22	81.02	(10.20)	(11.2)	9.0	77.72	81.39	3.67	4.7	9.0
18	1,000	101.34	90.01	(11.34)	(11.2)	9.0	86.34	90.42	4.08	4.7	9.0
19	1,500	151.97	134.96	(17.00)	(11.2)	9.0	129.47	135.58	6.12	4.7	9.0
20	2,000	202.59	179.92	(22.67)	(11.2)	9.0	172.59	180.75	8.16	4.7	9.0
21	2,500	253.21	224.87	(28.34)	(11.2)	9.0	215.71	225.91	10.19	4.7	9.0
22	3,000	303.83	269.83	(34.01)	(11.2)	9.0	258.83	271.07	12.23	4.7	9.0
23	3,500	354.46	314.78	(39.68)	(11.2)	9.0	301.96	316.23	14.27	4.7	9.0
24	4,000	405.08	359.74	(45.34)	(11.2)	9.0	345.08	361.39	16.31	4.7	9.0
25	4,500	455.70	404.69	(51.01)	(11.2)	9.0	388.20	406.55	18.35	4.7	9.0
26	5,000	506.32	449.64	(56.68)	(11.2)	9.0	431.32	451.71	20.39	4.7	9.0
27	5,500	556.95	494.60	(62.35)	(11.2)	9.0	474.45	496.88	22.43	4.7	9.0
28	6,000	607.57	539.55	(68.01)	(11.2)	9.0	517.57	542.04	24.47	4.7	9.0
29	6,500	658.19	584.51	(73.68)	(11.2)	9.0	560.69	587.20	26.51	4.7	9.0

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	7.00	11.50	7.00	11.50
On-peak kWh/mth	0.092630	0.059337	0.062630	0.050477
Off-peak kWh/mth	0.062630	0.040519	0.052630	0.044024
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	1.00	4.27	1.00	4.27
Distribution kWh/mth	0.008107	-	0.008107	-
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 3)
Education Provision GEI
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 25 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	10.65	10.98	0.32	3.0	11.0	8.81	10.20	1.39	15.8	10.2
2	110	11.71	12.06	0.35	3.0	11.0	9.68	11.21	1.53	15.8	10.2
3	120	12.77	13.15	0.39	3.0	11.0	10.55	12.21	1.67	15.8	10.2
4	130	13.82	14.24	0.42	3.0	11.0	11.42	13.22	1.81	15.8	10.2
5	140	14.88	15.33	0.45	3.0	10.9	12.29	14.23	1.95	15.8	10.2
6	150	15.93	16.41	0.48	3.0	10.9	13.16	15.24	2.08	15.8	10.2
7	200	21.21	21.85	0.64	3.0	10.9	17.51	20.29	2.78	15.9	10.1
8	250	26.49	27.29	0.81	3.0	10.9	21.87	25.34	3.47	15.9	10.1
9	300	31.76	32.73	0.97	3.0	10.9	26.22	30.39	4.17	15.9	10.1
10	350	37.04	38.17	1.13	3.0	10.9	30.57	35.44	4.86	15.9	10.1
11	400	42.32	43.61	1.29	3.0	10.9	34.93	40.48	5.56	15.9	10.1
12	450	47.59	49.04	1.45	3.0	10.9	39.28	45.53	6.25	15.9	10.1
13	500	52.87	54.48	1.61	3.0	10.9	43.63	50.58	6.95	15.9	10.1
14	600	63.43	65.36	1.93	3.0	10.9	52.34	60.67	8.34	15.9	10.1
15	700	73.98	76.23	2.25	3.0	10.9	61.04	70.77	9.73	15.9	10.1
16	800	84.53	87.11	2.58	3.0	10.9	69.75	80.87	11.12	15.9	10.1
17	900	95.09	97.99	2.90	3.0	10.9	78.46	90.96	12.51	15.9	10.1
18	1,000	105.64	108.86	3.22	3.0	10.9	87.16	101.06	13.89	15.9	10.1
19	1,500	158.41	163.24	4.83	3.0	10.9	130.69	151.54	20.84	15.9	10.1
20	2,000	211.18	217.63	6.44	3.1	10.9	174.23	202.02	27.79	16.0	10.1
21	2,500	263.96	272.01	8.05	3.1	10.9	217.76	252.49	34.74	16.0	10.1
22	3,000	316.73	326.39	9.66	3.1	10.9	261.29	302.97	41.68	16.0	10.1
23	3,500	369.50	380.77	11.27	3.1	10.9	304.82	353.45	48.63	16.0	10.1
24	4,000	422.27	435.15	12.88	3.1	10.9	348.35	403.93	55.58	16.0	10.1
25	4,500	475.04	489.53	14.49	3.1	10.9	391.88	454.41	62.53	16.0	10.1
26	5,000	527.81	543.92	16.10	3.1	10.9	435.41	504.89	69.47	16.0	10.1
27	5,500	580.58	598.30	17.71	3.1	10.9	478.94	555.37	76.42	16.0	10.1
28	6,000	633.35	652.68	19.33	3.1	10.9	522.48	605.85	83.37	16.0	10.1
29	6,500	686.12	707.06	20.94	3.1	10.9	566.01	656.32	90.32	16.0	10.1

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	13.00	18.50	11.00	15.50
On-peak kWh/mth	0.081567	0.059337	0.053567	0.050477
Off-peak kWh/mth	0.051567	0.040519	0.043567	0.044024
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	1.00	4.27	1.00	4.27
Distribution kWh/mth	0.007029	(0.000324)	0.007029	(0.000324)
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy Intensive EIP (Voltage Level 1)
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 26 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	6.76	5.72	(1.05)	(15.5)	5.7	5.94	6.26	0.32	5.3	6.3
2	110	7.43	6.28	(1.15)	(15.5)	5.7	6.53	6.88	0.35	5.3	6.3
3	120	8.10	6.84	(1.26)	(15.5)	5.7	7.11	7.49	0.38	5.3	6.2
4	130	8.76	7.40	(1.36)	(15.6)	5.7	7.70	8.11	0.41	5.3	6.2
5	140	9.43	7.96	(1.47)	(15.6)	5.7	8.28	8.73	0.44	5.3	6.2
6	150	10.10	8.52	(1.57)	(15.6)	5.7	8.87	9.34	0.47	5.3	6.2
7	200	13.43	11.33	(2.10)	(15.6)	5.7	11.79	12.42	0.63	5.4	6.2
8	250	16.76	14.14	(2.62)	(15.6)	5.7	14.71	15.50	0.79	5.4	6.2
9	300	20.09	16.95	(3.15)	(15.7)	5.6	17.63	18.58	0.95	5.4	6.2
10	350	23.43	19.75	(3.67)	(15.7)	5.6	20.56	21.66	1.11	5.4	6.2
11	400	26.76	22.56	(4.20)	(15.7)	5.6	23.48	24.74	1.26	5.4	6.2
12	450	30.09	25.37	(4.72)	(15.7)	5.6	26.40	27.83	1.42	5.4	6.2
13	500	33.42	28.18	(5.25)	(15.7)	5.6	29.32	30.91	1.58	5.4	6.2
14	600	40.09	33.79	(6.30)	(15.7)	5.6	35.17	37.07	1.90	5.4	6.2
15	700	46.75	39.41	(7.34)	(15.7)	5.6	41.01	43.23	2.21	5.4	6.2
16	800	53.41	45.02	(8.39)	(15.7)	5.6	46.86	49.39	2.53	5.4	6.2
17	900	60.08	50.64	(9.44)	(15.7)	5.6	52.70	55.55	2.85	5.4	6.2
18	1,000	66.74	56.25	(10.49)	(15.7)	5.6	58.55	61.71	3.16	5.4	6.2
19	1,500	100.06	84.33	(15.74)	(15.7)	5.6	87.77	92.52	4.74	5.4	6.2
20	2,000	133.39	112.40	(20.98)	(15.7)	5.6	117.00	123.32	6.32	5.4	6.2
21	2,500	166.71	140.48	(26.23)	(15.7)	5.6	146.22	154.13	7.90	5.4	6.2
22	3,000	200.03	168.55	(31.48)	(15.7)	5.6	175.45	184.93	9.48	5.4	6.2
23	3,500	233.35	196.63	(36.72)	(15.7)	5.6	204.67	215.74	11.07	5.4	6.2
24	4,000	266.67	224.70	(41.97)	(15.7)	5.6	233.90	246.55	12.65	5.4	6.2
25	4,500	299.99	252.78	(47.21)	(15.7)	5.6	263.12	277.35	14.23	5.4	6.2
26	5,000	333.32	280.86	(52.46)	(15.7)	5.6	292.35	308.16	15.81	5.4	6.2
27	5,500	366.64	308.93	(57.71)	(15.7)	5.6	321.57	338.96	17.39	5.4	6.2
28	6,000	399.96	337.01	(62.95)	(15.7)	5.6	350.80	369.77	18.97	5.4	6.2
29	6,500	433.28	365.08	(68.20)	(15.7)	5.6	380.02	400.57	20.55	5.4	6.2

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	-	-	-	-
High/On-peak kWh/mth	0.118857	0.086253	0.085643	0.065108
Mid-peak kWh/mth	0.091179	0.074284	0.069036	0.063837
Low-peak kWh/mth	0.069036	0.060120	-	-
Off-peak kWh/mth	0.046894	0.034972	0.052429	0.055927
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	0.30	0.30	0.30	0.30
Distribution kWh/mth	0.001618	0.002528	0.001618	0.002528
System Access	100.00	100.00	100.00	100.00

EIP Load Profile		
Load Factor	50%	
	Summer	Winter
Highpk kWh	5%	5%
Midpk kWh	5%	5%
Lowpk kWh	47%	0%
Offpk kWh	43%	90%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy Intensive EIP (Voltage Level 2)
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 27 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	7.25	6.54	(0.71)	(9.8)	6.5	6.45	7.08	0.63	9.8	7.1
2	110	7.97	7.18	(0.79)	(9.9)	6.5	7.09	7.78	0.70	9.8	7.1
3	120	8.68	7.83	(0.86)	(9.9)	6.5	7.72	8.48	0.76	9.9	7.1
4	130	9.40	8.47	(0.93)	(9.9)	6.5	8.36	9.18	0.82	9.9	7.1
5	140	10.11	9.11	(1.00)	(9.9)	6.5	8.99	9.88	0.89	9.9	7.1
6	150	10.83	9.76	(1.07)	(9.9)	6.5	9.63	10.58	0.95	9.9	7.1
7	200	14.40	12.98	(1.43)	(9.9)	6.5	12.80	14.07	1.27	9.9	7.0
8	250	17.98	16.20	(1.78)	(9.9)	6.5	15.98	17.56	1.58	9.9	7.0
9	300	21.56	19.41	(2.14)	(9.9)	6.5	19.15	21.05	1.90	9.9	7.0
10	350	25.13	22.63	(2.50)	(9.9)	6.5	22.33	24.54	2.22	9.9	7.0
11	400	28.71	25.85	(2.86)	(9.9)	6.5	25.50	28.04	2.54	9.9	7.0
12	450	32.28	29.07	(3.21)	(10.0)	6.5	28.68	31.53	2.85	9.9	7.0
13	500	35.86	32.29	(3.57)	(10.0)	6.5	31.85	35.02	3.17	10.0	7.0
14	600	43.01	38.73	(4.28)	(10.0)	6.5	38.20	42.01	3.80	10.0	7.0
15	700	50.17	45.17	(5.00)	(10.0)	6.5	44.55	48.99	4.44	10.0	7.0
16	800	57.32	51.61	(5.71)	(10.0)	6.5	50.90	55.97	5.07	10.0	7.0
17	900	64.47	58.04	(6.43)	(10.0)	6.4	57.25	62.96	5.71	10.0	7.0
18	1,000	71.62	64.48	(7.14)	(10.0)	6.4	63.60	69.94	6.34	10.0	7.0
19	1,500	107.38	96.67	(10.71)	(10.0)	6.4	95.35	104.86	9.51	10.0	7.0
20	2,000	143.14	128.86	(14.28)	(10.0)	6.4	127.11	139.78	12.68	10.0	7.0
21	2,500	178.91	161.06	(17.85)	(10.0)	6.4	158.86	174.71	15.85	10.0	7.0
22	3,000	214.67	193.25	(21.42)	(10.0)	6.4	190.61	209.63	19.02	10.0	7.0
23	3,500	250.43	225.44	(24.99)	(10.0)	6.4	222.36	244.55	22.19	10.0	7.0
24	4,000	286.19	257.63	(28.56)	(10.0)	6.4	254.11	279.47	25.36	10.0	7.0
25	4,500	321.95	289.82	(32.13)	(10.0)	6.4	285.86	314.39	28.53	10.0	7.0
26	5,000	357.71	322.01	(35.70)	(10.0)	6.4	317.62	349.31	31.70	10.0	7.0
27	5,500	393.47	354.20	(39.27)	(10.0)	6.4	349.37	384.23	34.87	10.0	7.0
28	6,000	429.23	386.39	(42.84)	(10.0)	6.4	381.12	419.15	38.04	10.0	7.0
29	6,500	464.99	418.58	(46.41)	(10.0)	6.4	412.87	454.08	41.21	10.0	7.0

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	-	-	-	-
High/On-peak kWh/mth	0.118508	0.091200	0.085998	0.070055
Mid-peak kWh/mth	0.091416	0.079231	0.069742	0.068784
Low-peak kWh/mth	0.069742	0.065067	-	-
Off-peak kWh/mth	0.048068	0.039919	0.053487	0.060874
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	0.50	0.50	0.50	0.50
Distribution kWh/mth	0.005118	0.005264	0.005118	0.005264
System Access	100.00	100.00	100.00	100.00

EIP Load Profile		
Load Factor	50%	
	Summer	Winter
Highpk kWh	5%	5%
Midpk kWh	5%	5%
Lowpk kWh	47%	0%
Offpk kWh	43%	90%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy Intensive EIP (Voltage Level 3)
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 28 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	7.83	7.38	(0.45)	(5.7)	7.4	7.01	7.92	0.91	13.0	7.9
2	110	8.60	8.10	(0.49)	(5.8)	7.4	7.70	8.70	1.01	13.1	7.9
3	120	9.37	8.83	(0.54)	(5.8)	7.4	8.39	9.49	1.10	13.1	7.9
4	130	10.14	9.56	(0.58)	(5.8)	7.4	9.08	10.27	1.19	13.1	7.9
5	140	10.92	10.29	(0.63)	(5.8)	7.3	9.77	11.05	1.28	13.1	7.9
6	150	11.69	11.01	(0.67)	(5.8)	7.3	10.46	11.83	1.37	13.1	7.9
7	200	15.55	14.65	(0.90)	(5.8)	7.3	13.92	15.74	1.83	13.1	7.9
8	250	19.41	18.29	(1.12)	(5.8)	7.3	17.37	19.66	2.29	13.2	7.9
9	300	23.28	21.93	(1.35)	(5.8)	7.3	20.82	23.57	2.74	13.2	7.9
10	350	27.14	25.57	(1.57)	(5.8)	7.3	24.28	27.48	3.20	13.2	7.9
11	400	31.00	29.20	(1.80)	(5.8)	7.3	27.73	31.39	3.66	13.2	7.8
12	450	34.87	32.84	(2.02)	(5.8)	7.3	31.19	35.30	4.11	13.2	7.8
13	500	38.73	36.48	(2.25)	(5.8)	7.3	34.64	39.21	4.57	13.2	7.8
14	600	46.45	43.76	(2.70)	(5.8)	7.3	41.55	47.03	5.49	13.2	7.8
15	700	54.18	51.03	(3.15)	(5.8)	7.3	48.46	54.85	6.40	13.2	7.8
16	800	61.90	58.31	(3.60)	(5.8)	7.3	55.36	62.68	7.31	13.2	7.8
17	900	69.63	65.58	(4.05)	(5.8)	7.3	62.27	70.50	8.23	13.2	7.8
18	1,000	77.36	72.86	(4.50)	(5.8)	7.3	69.18	78.32	9.14	13.2	7.8
19	1,500	115.98	109.24	(6.74)	(5.8)	7.3	103.72	117.43	13.71	13.2	7.8
20	2,000	154.61	145.62	(8.99)	(5.8)	7.3	138.26	156.54	18.28	13.2	7.8
21	2,500	193.24	182.00	(11.24)	(5.8)	7.3	172.80	195.65	22.86	13.2	7.8
22	3,000	231.87	218.38	(13.49)	(5.8)	7.3	207.34	234.76	27.43	13.2	7.8
23	3,500	270.50	254.76	(15.73)	(5.8)	7.3	241.88	273.87	32.00	13.2	7.8
24	4,000	309.12	291.14	(17.98)	(5.8)	7.3	276.42	312.99	36.57	13.2	7.8
25	4,500	347.75	327.52	(20.23)	(5.8)	7.3	310.96	352.10	41.14	13.2	7.8
26	5,000	386.38	363.90	(22.48)	(5.8)	7.3	345.49	391.21	45.71	13.2	7.8
27	5,500	425.01	400.29	(24.72)	(5.8)	7.3	380.03	430.32	50.28	13.2	7.8
28	6,000	463.64	436.67	(26.97)	(5.8)	7.3	414.57	469.43	54.85	13.2	7.8
29	6,500	502.26	473.05	(29.22)	(5.8)	7.3	449.11	508.54	59.42	13.2	7.8

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	-	-	-	-
High/On-peak kWh/mth	0.121946	0.091531	0.088795	0.070386
Mid-peak kWh/mth	0.094321	0.079562	0.072220	0.069115
Low-peak kWh/mth	0.072220	0.065398	-	-
Off-peak kWh/mth	0.050120	0.040250	0.055645	0.061205
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	1.00	1.00	1.00	1.00
Distribution kWh/mth	0.007118	0.011942	0.007118	0.011942
System Access	100.00	100.00	100.00	100.00

EIP Load Profile		
Load Factor	50%	
	Summer	Winter
Highpk kWh	5%	5%
Midpk kWh	5%	5%
Lowpk kWh	47%	0%
Offpk kWh	43%	90%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Time-Of-Use Pilot GPTU (Voltage Level 1)
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 29 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	8.05	7.86	(0.19)	(2.3)	7.9	7.39	7.55	0.16	2.2	7.5
2	110	8.84	8.64	(0.21)	(2.3)	7.9	8.12	8.29	0.18	2.2	7.5
3	120	9.64	9.41	(0.23)	(2.3)	7.8	8.85	9.04	0.19	2.2	7.5
4	130	10.43	10.19	(0.24)	(2.3)	7.8	9.57	9.78	0.21	2.2	7.5
5	140	11.23	10.97	(0.26)	(2.3)	7.8	10.30	10.53	0.22	2.2	7.5
6	150	12.02	11.74	(0.28)	(2.3)	7.8	11.03	11.27	0.24	2.2	7.5
7	200	16.00	15.62	(0.38)	(2.3)	7.8	14.68	15.00	0.32	2.2	7.5
8	250	19.97	19.50	(0.47)	(2.3)	7.8	18.32	18.72	0.40	2.2	7.5
9	300	23.95	23.38	(0.56)	(2.4)	7.8	21.97	22.45	0.48	2.2	7.5
10	350	27.92	27.26	(0.66)	(2.4)	7.8	25.61	26.17	0.56	2.2	7.5
11	400	31.89	31.14	(0.75)	(2.4)	7.8	29.25	29.90	0.64	2.2	7.5
12	450	35.87	35.02	(0.84)	(2.4)	7.8	32.90	33.62	0.72	2.2	7.5
13	500	39.84	38.90	(0.94)	(2.4)	7.8	36.54	37.35	0.80	2.2	7.5
14	600	47.79	46.66	(1.13)	(2.4)	7.8	43.83	44.79	0.96	2.2	7.5
15	700	55.74	54.43	(1.31)	(2.4)	7.8	51.12	52.24	1.12	2.2	7.5
16	800	63.69	62.19	(1.50)	(2.4)	7.8	58.41	59.69	1.28	2.2	7.5
17	900	71.64	69.95	(1.69)	(2.4)	7.8	65.70	67.14	1.45	2.2	7.5
18	1,000	79.58	77.71	(1.88)	(2.4)	7.8	72.98	74.59	1.61	2.2	7.5
19	1,500	119.33	116.51	(2.81)	(2.4)	7.8	109.43	111.84	2.41	2.2	7.5
20	2,000	159.07	155.32	(3.75)	(2.4)	7.8	145.87	149.08	3.21	2.2	7.5
21	2,500	198.81	194.12	(4.69)	(2.4)	7.8	182.31	186.33	4.02	2.2	7.5
22	3,000	238.55	232.92	(5.63)	(2.4)	7.8	218.75	223.57	4.82	2.2	7.5
23	3,500	278.29	271.73	(6.57)	(2.4)	7.8	255.19	260.82	5.62	2.2	7.5
24	4,000	318.04	310.53	(7.50)	(2.4)	7.8	291.64	298.06	6.42	2.2	7.5
25	4,500	357.78	349.34	(8.44)	(2.4)	7.8	328.08	335.31	7.23	2.2	7.5
26	5,000	397.52	388.14	(9.38)	(2.4)	7.8	364.52	372.55	8.03	2.2	7.5
27	5,500	437.26	426.94	(10.32)	(2.4)	7.8	400.96	409.80	8.83	2.2	7.5
28	6,000	477.00	465.75	(11.26)	(2.4)	7.8	437.40	447.04	9.64	2.2	7.5
29	6,500	516.75	504.55	(12.19)	(2.4)	7.8	473.85	484.29	10.44	2.2	7.5

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	-	-	-	-
High/On-peak kWh/mth	0.125665	0.115276	0.095665	0.084776
Mid-peak kWh/mth	0.100665	0.092478	0.080665	0.080073
Low-peak kWh/mth	0.080665	0.066501	-	-
Off-peak kWh/mth	0.060665	0.049691	0.065665	0.065548
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	0.30	0.91	0.30	0.91
Distribution kWh/mth	0.002607	-	0.002607	-
System Access	100.00	100.00	100.00	100.00

GPTU Load Profile

	Present		Proposed	
Load Factor	50%		50%	
	Summer	Winter	Summer	Winter
Highpk kWh	6%	6%	14%	13%
Midpk kWh	6%	6%	18%	17%
Lowpk kWh	40%	0%	42%	0%
Offpk kWh	48%	88%	26%	70%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Time-Of-Use Pilot GPTU (Voltage Level 2)
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 30 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	8.71	8.77	0.06	0.7	8.8	8.05	8.45	0.41	5.1	8.5
2	110	9.57	9.63	0.07	0.7	8.8	8.84	9.29	0.45	5.1	8.4
3	120	10.43	10.50	0.07	0.7	8.7	9.64	10.13	0.49	5.1	8.4
4	130	11.29	11.37	0.08	0.7	8.7	10.43	10.96	0.53	5.1	8.4
5	140	12.15	12.23	0.08	0.7	8.7	11.23	11.80	0.57	5.1	8.4
6	150	13.01	13.10	0.09	0.7	8.7	12.02	12.63	0.61	5.1	8.4
7	200	17.31	17.43	0.12	0.7	8.7	15.99	16.81	0.82	5.1	8.4
8	250	21.62	21.77	0.15	0.7	8.7	19.97	20.99	1.02	5.1	8.4
9	300	25.92	26.10	0.18	0.7	8.7	23.94	25.16	1.22	5.1	8.4
10	350	30.22	30.43	0.21	0.7	8.7	27.91	29.34	1.43	5.1	8.4
11	400	34.53	34.77	0.24	0.7	8.7	31.89	33.52	1.63	5.1	8.4
12	450	38.83	39.10	0.27	0.7	8.7	35.86	37.70	1.84	5.1	8.4
13	500	43.13	43.43	0.30	0.7	8.7	39.83	41.87	2.04	5.1	8.4
14	600	51.74	52.10	0.36	0.7	8.7	47.78	50.23	2.45	5.1	8.4
15	700	60.35	60.77	0.42	0.7	8.7	55.73	58.58	2.86	5.1	8.4
16	800	68.95	69.43	0.48	0.7	8.7	63.67	66.94	3.26	5.1	8.4
17	900	77.56	78.10	0.54	0.7	8.7	71.62	75.29	3.67	5.1	8.4
18	1,000	86.17	86.76	0.60	0.7	8.7	79.57	83.65	4.08	5.1	8.4
19	1,500	129.20	130.10	0.90	0.7	8.7	119.30	125.42	6.12	5.1	8.4
20	2,000	172.23	173.43	1.20	0.7	8.7	159.03	167.19	8.16	5.1	8.4
21	2,500	215.27	216.76	1.49	0.7	8.7	198.77	208.97	10.20	5.1	8.4
22	3,000	258.30	260.09	1.79	0.7	8.7	238.50	250.74	12.24	5.1	8.4
23	3,500	301.33	303.43	2.09	0.7	8.7	278.23	292.51	14.28	5.1	8.4
24	4,000	344.37	346.76	2.39	0.7	8.7	317.97	334.29	16.32	5.1	8.4
25	4,500	387.40	390.09	2.69	0.7	8.7	357.70	376.06	18.36	5.1	8.4
26	5,000	430.43	433.42	2.99	0.7	8.7	397.43	417.83	20.40	5.1	8.4
27	5,500	473.47	476.75	3.29	0.7	8.7	437.17	459.61	22.44	5.1	8.4
28	6,000	516.50	520.09	3.59	0.7	8.7	476.90	501.38	24.48	5.1	8.4
29	6,500	559.53	563.42	3.88	0.7	8.7	516.63	543.15	26.52	5.1	8.4

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	-	-	-	-
High/On-peak kWh/mth	0.128200	0.120223	0.098200	0.089723
Mid-peak kWh/mth	0.103200	0.097425	0.083200	0.085020
Low-peak kWh/mth	0.083200	0.071448	-	-
Off-peak kWh/mth	0.063200	0.054638	0.068200	0.070495
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	0.50	2.41	0.50	2.41
Distribution kWh/mth	0.006107	-	0.006107	-
System Access	100.00	100.00	100.00	100.00

GPTU Load Profile

	Present		Proposed	
Load Factor	50%		50%	
	Summer	Winter	Summer	Winter
Highpk kWh	6%	6%	14%	13%
Midpk kWh	6%	6%	18%	17%
Lowpk kWh	40%	0%	42%	0%
Offpk kWh	48%	88%	26%	70%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Time-Of-Use Pilot GPTU (Voltage Level 3)
Bundled Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 31 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	9.52	9.31	(0.21)	(2.2)	9.3	8.86	9.00	0.14	1.6	9.0
2	110	10.46	10.23	(0.23)	(2.2)	9.3	9.73	9.89	0.16	1.6	9.0
3	120	11.40	11.15	(0.25)	(2.2)	9.3	10.61	10.78	0.17	1.6	9.0
4	130	12.34	12.07	(0.27)	(2.2)	9.3	11.48	11.67	0.18	1.6	9.0
5	140	13.28	12.99	(0.29)	(2.2)	9.3	12.36	12.56	0.20	1.6	9.0
6	150	14.22	13.91	(0.31)	(2.2)	9.3	13.23	13.45	0.21	1.6	9.0
7	200	18.93	18.52	(0.41)	(2.2)	9.3	17.61	17.89	0.28	1.6	8.9
8	250	23.64	23.12	(0.52)	(2.2)	9.2	21.99	22.34	0.35	1.6	8.9
9	300	28.35	27.73	(0.62)	(2.2)	9.2	26.37	26.79	0.42	1.6	8.9
10	350	33.06	32.33	(0.72)	(2.2)	9.2	30.75	31.24	0.49	1.6	8.9
11	400	37.76	36.94	(0.83)	(2.2)	9.2	35.12	35.69	0.57	1.6	8.9
12	450	42.47	41.54	(0.93)	(2.2)	9.2	39.50	40.14	0.64	1.6	8.9
13	500	47.18	46.15	(1.03)	(2.2)	9.2	43.88	44.59	0.71	1.6	8.9
14	600	56.60	55.35	(1.24)	(2.2)	9.2	52.64	53.48	0.85	1.6	8.9
15	700	66.01	64.56	(1.45)	(2.2)	9.2	61.39	62.38	0.99	1.6	8.9
16	800	75.43	73.77	(1.66)	(2.2)	9.2	70.15	71.28	1.13	1.6	8.9
17	900	84.84	82.98	(1.86)	(2.2)	9.2	78.90	80.18	1.27	1.6	8.9
18	1,000	94.26	92.19	(2.07)	(2.2)	9.2	87.66	89.07	1.41	1.6	8.9
19	1,500	141.34	138.24	(3.10)	(2.2)	9.2	131.44	133.56	2.12	1.6	8.9
20	2,000	188.42	184.28	(4.14)	(2.2)	9.2	175.22	178.05	2.83	1.6	8.9
21	2,500	235.50	230.33	(5.17)	(2.2)	9.2	219.00	222.53	3.53	1.6	8.9
22	3,000	282.58	276.37	(6.21)	(2.2)	9.2	262.78	267.02	4.24	1.6	8.9
23	3,500	329.66	322.42	(7.24)	(2.2)	9.2	306.56	311.51	4.94	1.6	8.9
24	4,000	376.74	368.47	(8.28)	(2.2)	9.2	350.34	355.99	5.65	1.6	8.9
25	4,500	423.82	414.51	(9.31)	(2.2)	9.2	394.12	400.48	6.36	1.6	8.9
26	5,000	470.90	460.56	(10.35)	(2.2)	9.2	437.90	444.97	7.06	1.6	8.9
27	5,500	517.98	506.60	(11.38)	(2.2)	9.2	481.68	489.45	7.77	1.6	8.9
28	6,000	565.06	552.65	(12.42)	(2.2)	9.2	525.46	533.94	8.48	1.6	8.9
29	6,500	612.14	598.69	(13.45)	(2.2)	9.2	569.24	578.43	9.18	1.6	8.9

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	-	-	-	-
High/On-peak kWh/mth	0.132924	0.120554	0.102924	0.090054
Mid-peak kWh/mth	0.107924	0.097756	0.087924	0.085351
Low-peak kWh/mth	0.087924	0.071779	-	-
Off-peak kWh/mth	0.067924	0.054969	0.072924	0.070826
PSCR Factor kWh/mth	0.001090	0.001480	0.001090	0.001480
Delivery Charges				
Maximum kW/mth	1.00	4.27	1.00	4.27
Distribution kWh/mth	0.008107	-	0.008107	-
System Access	100.00	100.00	100.00	100.00

GPTU Load Profile

	Present		Proposed	
Load Factor	50%		50%	
	Summer	Winter	Summer	Winter
Highpk kWh	6%	6%	14%	13%
Midpk kWh	6%	6%	18%	17%
Lowpk kWh	40%	0%	42%	0%
Offpk kWh	48%	88%	26%	70%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Secondary Energy-only GS
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 32 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	250	29.25	30.23	0.98	3.3	12.1	29.25	30.23	0.98	3.3	12.1
2	500	38.51	40.46	1.96	5.1	8.1	38.51	40.46	1.96	5.1	8.1
3	750	47.76	50.69	2.93	6.1	6.8	47.76	50.69	2.93	6.1	6.8
4	1,000	57.01	60.92	3.91	6.9	6.1	57.01	60.92	3.91	6.9	6.1
5	1,500	75.52	81.38	5.86	7.8	5.4	75.52	81.38	5.86	7.8	5.4
6	2,000	94.02	101.84	7.82	8.3	5.1	94.02	101.84	7.82	8.3	5.1
7	2,500	112.53	122.30	9.77	8.7	4.9	112.53	122.30	9.77	8.7	4.9
8	3,000	131.03	142.76	11.73	9.0	4.8	131.03	142.76	11.73	9.0	4.8
9	3,500	149.54	163.22	13.69	9.2	4.7	149.54	163.22	13.69	9.2	4.7
10	4,000	168.04	183.68	15.64	9.3	4.6	168.04	183.68	15.64	9.3	4.6
11	4,500	186.55	204.14	17.60	9.4	4.5	186.55	204.14	17.60	9.4	4.5
12	5,000	205.06	224.61	19.55	9.5	4.5	205.06	224.61	19.55	9.5	4.5
13	6,000	242.07	265.53	23.46	9.7	4.4	242.07	265.53	23.46	9.7	4.4
14	7,000	279.08	306.45	27.37	9.8	4.4	279.08	306.45	27.37	9.8	4.4
15	8,000	316.09	347.37	31.28	9.9	4.3	316.09	347.37	31.28	9.9	4.3
16	9,000	353.10	388.29	35.19	10.0	4.3	353.10	388.29	35.19	10.0	4.3
17	10,000	390.11	429.21	39.10	10.0	4.3	390.11	429.21	39.10	10.0	4.3
18	15,000	575.17	633.82	58.65	10.2	4.2	575.17	633.82	58.65	10.2	4.2
19	20,000	760.22	838.42	78.20	10.3	4.2	760.22	838.42	78.20	10.3	4.2
20	25,000	945.28	1,043.03	97.75	10.3	4.2	945.28	1,043.03	97.75	10.3	4.2
21	30,000	1,130.33	1,247.63	117.30	10.4	4.2	1,130.33	1,247.63	117.30	10.4	4.2
22	35,000	1,315.39	1,452.24	136.85	10.4	4.1	1,315.39	1,452.24	136.85	10.4	4.1
23	40,000	1,500.44	1,656.84	156.40	10.4	4.1	1,500.44	1,656.84	156.40	10.4	4.1
24	45,000	1,685.50	1,861.45	175.95	10.4	4.1	1,685.50	1,861.45	175.95	10.4	4.1
25	50,000	1,870.55	2,066.05	195.50	10.5	4.1	1,870.55	2,066.05	195.50	10.5	4.1
26	55,000	2,055.61	2,270.66	215.05	10.5	4.1	2,055.61	2,270.66	215.05	10.5	4.1
27	60,000	2,240.66	2,475.26	234.60	10.5	4.1	2,240.66	2,475.26	234.60	10.5	4.1
28	65,000	2,425.72	2,679.87	254.15	10.5	4.1	2,425.72	2,679.87	254.15	10.5	4.1
29	70,000	2,610.77	2,884.47	273.70	10.5	4.1	2,610.77	2,884.47	273.70	10.5	4.1

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Distribution kWh/mth	0.037011	0.040921	0.037011	0.040921
System Access	20.00	20.00	20.00	20.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Secondary Energy-only GS
Education Provision GEI
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 33 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	250	29.16	30.01	0.85	2.9	12.0	29.16	30.01	0.85	2.9	12.0
2	500	38.31	40.01	1.70	4.4	8.0	38.31	40.01	1.70	4.4	8.0
3	750	47.47	50.02	2.55	5.4	6.7	47.47	50.02	2.55	5.4	6.7
4	1,000	56.63	60.03	3.40	6.0	6.0	56.63	60.03	3.40	6.0	6.0
5	1,500	74.94	80.04	5.10	6.8	5.3	74.94	80.04	5.10	6.8	5.3
6	2,000	93.25	100.06	6.80	7.3	5.0	93.25	100.06	6.80	7.3	5.0
7	2,500	111.57	120.07	8.51	7.6	4.8	111.57	120.07	8.51	7.6	4.8
8	3,000	129.88	140.09	10.21	7.9	4.7	129.88	140.09	10.21	7.9	4.7
9	3,500	148.19	160.10	11.91	8.0	4.6	148.19	160.10	11.91	8.0	4.6
10	4,000	166.51	180.12	13.61	8.2	4.5	166.51	180.12	13.61	8.2	4.5
11	4,500	184.82	200.13	15.31	8.3	4.4	184.82	200.13	15.31	8.3	4.4
12	5,000	203.14	220.15	17.01	8.4	4.4	203.14	220.15	17.01	8.4	4.4
13	6,000	239.76	260.17	20.41	8.5	4.3	239.76	260.17	20.41	8.5	4.3
14	7,000	276.39	300.20	23.81	8.6	4.3	276.39	300.20	23.81	8.6	4.3
15	8,000	313.02	340.23	27.22	8.7	4.3	313.02	340.23	27.22	8.7	4.3
16	9,000	349.64	380.26	30.62	8.8	4.2	349.64	380.26	30.62	8.8	4.2
17	10,000	386.27	420.29	34.02	8.8	4.2	386.27	420.29	34.02	8.8	4.2
18	15,000	569.41	620.44	51.03	9.0	4.1	569.41	620.44	51.03	9.0	4.1
19	20,000	752.54	820.58	68.04	9.0	4.1	752.54	820.58	68.04	9.0	4.1
20	25,000	935.68	1,020.73	85.05	9.1	4.1	935.68	1,020.73	85.05	9.1	4.1
21	30,000	1,118.81	1,220.87	102.06	9.1	4.1	1,118.81	1,220.87	102.06	9.1	4.1
22	35,000	1,301.95	1,421.02	119.07	9.1	4.1	1,301.95	1,421.02	119.07	9.1	4.1
23	40,000	1,485.08	1,621.16	136.08	9.2	4.1	1,485.08	1,621.16	136.08	9.2	4.1
24	45,000	1,668.22	1,821.31	153.09	9.2	4.0	1,668.22	1,821.31	153.09	9.2	4.0
25	50,000	1,851.35	2,021.45	170.10	9.2	4.0	1,851.35	2,021.45	170.10	9.2	4.0
26	55,000	2,034.49	2,221.60	187.11	9.2	4.0	2,034.49	2,221.60	187.11	9.2	4.0
27	60,000	2,217.62	2,421.74	204.12	9.2	4.0	2,217.62	2,421.74	204.12	9.2	4.0
28	65,000	2,400.76	2,621.89	221.13	9.2	4.0	2,400.76	2,621.89	221.13	9.2	4.0
29	70,000	2,583.89	2,822.03	238.14	9.2	4.0	2,583.89	2,822.03	238.14	9.2	4.0

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Distribution kWh/mth	0.036627	0.040029	0.036627	0.040029
System Access	20.00	20.00	20.00	20.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Secondary Demand GSD
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 34 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	45.07	47.12	2.05	4.6	9.4	45.07	47.12	2.05	4.6	9.4
2	1,000	60.14	64.24	4.10	6.8	6.4	60.14	64.24	4.10	6.8	6.4
3	1,500	75.21	81.37	6.16	8.2	5.4	75.21	81.37	6.16	8.2	5.4
4	2,000	90.28	98.49	8.21	9.1	4.9	90.28	98.49	8.21	9.1	4.9
5	2,500	105.35	115.61	10.26	9.7	4.6	105.35	115.61	10.26	9.7	4.6
6	3,000	120.42	132.73	12.31	10.2	4.4	120.42	132.73	12.31	10.2	4.4
7	3,500	135.49	149.85	14.37	10.6	4.3	135.49	149.85	14.37	10.6	4.3
8	4,000	150.55	166.97	16.42	10.9	4.2	150.55	166.97	16.42	10.9	4.2
9	4,500	165.62	184.10	18.47	11.2	4.1	165.62	184.10	18.47	11.2	4.1
10	5,000	180.69	201.22	20.52	11.4	4.0	180.69	201.22	20.52	11.4	4.0
11	6,000	210.83	235.46	24.63	11.7	3.9	210.83	235.46	24.63	11.7	3.9
12	7,000	240.97	269.70	28.73	11.9	3.9	240.97	269.70	28.73	11.9	3.9
13	8,000	271.11	303.95	32.84	12.1	3.8	271.11	303.95	32.84	12.1	3.8
14	9,000	301.25	338.19	36.94	12.3	3.8	301.25	338.19	36.94	12.3	3.8
15	10,000	331.39	372.43	41.05	12.4	3.7	331.39	372.43	41.05	12.4	3.7
16	15,000	482.08	543.65	61.57	12.8	3.6	482.08	543.65	61.57	12.8	3.6
17	20,000	632.77	714.87	82.09	13.0	3.6	632.77	714.87	82.09	13.0	3.6
18	25,000	783.47	886.08	102.62	13.1	3.5	783.47	886.08	102.62	13.1	3.5
19	30,000	934.16	1,057.30	123.14	13.2	3.5	934.16	1,057.30	123.14	13.2	3.5
20	35,000	1,084.85	1,228.52	143.66	13.2	3.5	1,084.85	1,228.52	143.66	13.2	3.5
21	40,000	1,235.55	1,399.73	164.19	13.3	3.5	1,235.55	1,399.73	164.19	13.3	3.5
22	45,000	1,386.24	1,570.95	184.71	13.3	3.5	1,386.24	1,570.95	184.71	13.3	3.5
23	50,000	1,536.93	1,742.17	205.23	13.4	3.5	1,536.93	1,742.17	205.23	13.4	3.5
24	55,000	1,687.63	1,913.38	225.76	13.4	3.5	1,687.63	1,913.38	225.76	13.4	3.5
25	60,000	1,838.32	2,084.60	246.28	13.4	3.5	1,838.32	2,084.60	246.28	13.4	3.5
26	65,000	1,989.01	2,255.82	266.81	13.4	3.5	1,989.01	2,255.82	266.81	13.4	3.5
27	70,000	2,139.71	2,427.03	287.33	13.4	3.5	2,139.71	2,427.03	287.33	13.4	3.5
28	75,000	2,290.40	2,598.25	307.85	13.4	3.5	2,290.40	2,598.25	307.85	13.4	3.5
29	80,000	2,441.09	2,769.47	328.38	13.5	3.5	2,441.09	2,769.47	328.38	13.5	3.5

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
Peak kW/mth	-	-	-	-
All kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Peak kW/mth	1.00	1.15	1.00	1.15
Distribution kWh/mth	0.026714	0.030305	0.026714	0.030305
System Access	30.00	30.00	30.00	30.00

Load Profile	
Load Factor	40%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Secondary Demand GSD
Education Provision GEI
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 35 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	44.68	46.75	2.07	4.6	9.4	44.68	46.75	2.07	4.6	9.4
2	1,000	59.37	63.50	4.14	7.0	6.4	59.37	63.50	4.14	7.0	6.4
3	1,500	74.05	80.26	6.21	8.4	5.4	74.05	80.26	6.21	8.4	5.4
4	2,000	88.74	97.01	8.27	9.3	4.9	88.74	97.01	8.27	9.3	4.9
5	2,500	103.42	113.76	10.34	10.0	4.6	103.42	113.76	10.34	10.0	4.6
6	3,000	118.10	130.51	12.41	10.5	4.4	118.10	130.51	12.41	10.5	4.4
7	3,500	132.79	147.27	14.48	10.9	4.2	132.79	147.27	14.48	10.9	4.2
8	4,000	147.47	164.02	16.55	11.2	4.1	147.47	164.02	16.55	11.2	4.1
9	4,500	162.15	180.77	18.62	11.5	4.0	162.15	180.77	18.62	11.5	4.0
10	5,000	176.84	197.52	20.68	11.7	4.0	176.84	197.52	20.68	11.7	4.0
11	6,000	206.21	231.03	24.82	12.0	3.9	206.21	231.03	24.82	12.0	3.9
12	7,000	235.57	264.53	28.96	12.3	3.8	235.57	264.53	28.96	12.3	3.8
13	8,000	264.94	298.03	33.09	12.5	3.7	264.94	298.03	33.09	12.5	3.7
14	9,000	294.31	331.54	37.23	12.7	3.7	294.31	331.54	37.23	12.7	3.7
15	10,000	323.68	365.04	41.37	12.8	3.7	323.68	365.04	41.37	12.8	3.7
16	15,000	470.51	532.57	62.05	13.2	3.6	470.51	532.57	62.05	13.2	3.6
17	20,000	617.35	700.09	82.73	13.4	3.5	617.35	700.09	82.73	13.4	3.5
18	25,000	764.19	867.61	103.42	13.5	3.5	764.19	867.61	103.42	13.5	3.5
19	30,000	911.03	1,035.13	124.10	13.6	3.5	911.03	1,035.13	124.10	13.6	3.5
20	35,000	1,057.87	1,202.65	144.78	13.7	3.4	1,057.87	1,202.65	144.78	13.7	3.4
21	40,000	1,204.71	1,370.17	165.47	13.7	3.4	1,204.71	1,370.17	165.47	13.7	3.4
22	45,000	1,351.54	1,537.70	186.15	13.8	3.4	1,351.54	1,537.70	186.15	13.8	3.4
23	50,000	1,498.38	1,705.22	206.83	13.8	3.4	1,498.38	1,705.22	206.83	13.8	3.4
24	55,000	1,645.22	1,872.74	227.52	13.8	3.4	1,645.22	1,872.74	227.52	13.8	3.4
25	60,000	1,792.06	2,040.26	248.20	13.9	3.4	1,792.06	2,040.26	248.20	13.9	3.4
26	65,000	1,938.90	2,207.78	268.89	13.9	3.4	1,938.90	2,207.78	268.89	13.9	3.4
27	70,000	2,085.74	2,375.30	289.57	13.9	3.4	2,085.74	2,375.30	289.57	13.9	3.4
28	75,000	2,232.57	2,542.83	310.25	13.9	3.4	2,232.57	2,542.83	310.25	13.9	3.4
29	80,000	2,379.41	2,710.35	330.94	13.9	3.4	2,379.41	2,710.35	330.94	13.9	3.4

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
Peak kW/mth	-	-	-	-
All kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Peak kW/mth	1.00	1.15	1.00	1.15
Distribution kWh/mth	0.025943	0.029566	0.025943	0.029566
System Access	30.00	30.00	30.00	30.00

Load Profile	
Load Factor	40%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy-only GP (Voltage Level 1)
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 36 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	55.28	54.27	(1.01)	(1.8)	10.9	55.28	54.27	(1.01)	(1.8)	10.9
2	1,000	60.56	58.53	(2.02)	(3.3)	5.9	60.56	58.53	(2.02)	(3.3)	5.9
3	1,500	65.84	62.80	(3.04)	(4.6)	4.2	65.84	62.80	(3.04)	(4.6)	4.2
4	2,000	71.11	67.07	(4.05)	(5.7)	3.4	71.11	67.07	(4.05)	(5.7)	3.4
5	2,500	76.39	71.33	(5.06)	(6.6)	2.9	76.39	71.33	(5.06)	(6.6)	2.9
6	3,000	81.67	75.60	(6.07)	(7.4)	2.5	81.67	75.60	(6.07)	(7.4)	2.5
7	4,000	92.23	84.13	(8.10)	(8.8)	2.1	92.23	84.13	(8.10)	(8.8)	2.1
8	5,000	102.79	92.67	(10.12)	(9.8)	1.9	102.79	92.67	(10.12)	(9.8)	1.9
9	6,000	113.34	101.20	(12.14)	(10.7)	1.7	113.34	101.20	(12.14)	(10.7)	1.7
10	7,000	123.90	109.73	(14.17)	(11.4)	1.6	123.90	109.73	(14.17)	(11.4)	1.6
11	8,000	134.46	118.26	(16.19)	(12.0)	1.5	134.46	118.26	(16.19)	(12.0)	1.5
12	9,000	145.01	126.80	(18.22)	(12.6)	1.4	145.01	126.80	(18.22)	(12.6)	1.4
13	10,000	155.57	135.33	(20.24)	(13.0)	1.4	155.57	135.33	(20.24)	(13.0)	1.4
14	15,000	208.36	178.00	(30.36)	(14.6)	1.2	208.36	178.00	(30.36)	(14.6)	1.2
15	20,000	261.14	220.66	(40.48)	(15.5)	1.1	261.14	220.66	(40.48)	(15.5)	1.1
16	25,000	313.93	263.33	(50.60)	(16.1)	1.1	313.93	263.33	(50.60)	(16.1)	1.1
17	30,000	366.71	305.99	(60.72)	(16.6)	1.0	366.71	305.99	(60.72)	(16.6)	1.0
18	35,000	419.50	348.66	(70.84)	(16.9)	1.0	419.50	348.66	(70.84)	(16.9)	1.0
19	40,000	472.28	391.32	(80.96)	(17.1)	1.0	472.28	391.32	(80.96)	(17.1)	1.0
20	45,000	525.07	433.99	(91.08)	(17.3)	1.0	525.07	433.99	(91.08)	(17.3)	1.0
21	50,000	577.85	476.65	(101.20)	(17.5)	1.0	577.85	476.65	(101.20)	(17.5)	1.0
22	60,000	683.42	561.98	(121.44)	(17.8)	0.9	683.42	561.98	(121.44)	(17.8)	0.9
23	70,000	788.99	647.31	(141.68)	(18.0)	0.9	788.99	647.31	(141.68)	(18.0)	0.9
24	80,000	894.56	732.64	(161.92)	(18.1)	0.9	894.56	732.64	(161.92)	(18.1)	0.9
25	90,000	1,000.13	817.97	(182.16)	(18.2)	0.9	1,000.13	817.97	(182.16)	(18.2)	0.9
26	100,000	1,105.70	903.30	(202.40)	(18.3)	0.9	1,105.70	903.30	(202.40)	(18.3)	0.9
27	110,000	1,211.27	988.63	(222.64)	(18.4)	0.9	1,211.27	988.63	(222.64)	(18.4)	0.9
28	120,000	1,316.84	1,073.96	(242.88)	(18.4)	0.9	1,316.84	1,073.96	(242.88)	(18.4)	0.9
29	130,000	1,422.41	1,159.29	(263.12)	(18.5)	0.9	1,422.41	1,159.29	(263.12)	(18.5)	0.9

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Distribution kWh/mth	0.010557	0.008533	0.010557	0.008533
System Access	50.00	50.00	50.00	50.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy-only GP (Voltage Level 1)
Education Provision GEI
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 37 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	54.60	53.95	(0.65)	(1.2)	10.8	54.60	53.95	(0.65)	(1.2)	10.8
2	1,000	59.21	57.90	(1.30)	(2.2)	5.8	59.21	57.90	(1.30)	(2.2)	5.8
3	1,500	63.81	61.86	(1.95)	(3.1)	4.1	63.81	61.86	(1.95)	(3.1)	4.1
4	2,000	68.41	65.81	(2.61)	(3.8)	3.3	68.41	65.81	(2.61)	(3.8)	3.3
5	2,500	73.02	69.76	(3.26)	(4.5)	2.8	73.02	69.76	(3.26)	(4.5)	2.8
6	3,000	77.62	73.71	(3.91)	(5.0)	2.5	77.62	73.71	(3.91)	(5.0)	2.5
7	4,000	86.83	81.62	(5.21)	(6.0)	2.0	86.83	81.62	(5.21)	(6.0)	2.0
8	5,000	96.04	89.52	(6.51)	(6.8)	1.8	96.04	89.52	(6.51)	(6.8)	1.8
9	6,000	105.24	97.42	(7.82)	(7.4)	1.6	105.24	97.42	(7.82)	(7.4)	1.6
10	7,000	114.45	105.33	(9.12)	(8.0)	1.5	114.45	105.33	(9.12)	(8.0)	1.5
11	8,000	123.66	113.23	(10.42)	(8.4)	1.4	123.66	113.23	(10.42)	(8.4)	1.4
12	9,000	132.86	121.14	(11.73)	(8.8)	1.3	132.86	121.14	(11.73)	(8.8)	1.3
13	10,000	142.07	129.04	(13.03)	(9.2)	1.3	142.07	129.04	(13.03)	(9.2)	1.3
14	15,000	188.11	168.56	(19.55)	(10.4)	1.1	188.11	168.56	(19.55)	(10.4)	1.1
15	20,000	234.14	208.08	(26.06)	(11.1)	1.0	234.14	208.08	(26.06)	(11.1)	1.0
16	25,000	280.18	247.60	(32.58)	(11.6)	1.0	280.18	247.60	(32.58)	(11.6)	1.0
17	30,000	326.21	287.12	(39.09)	(12.0)	1.0	326.21	287.12	(39.09)	(12.0)	1.0
18	35,000	372.25	326.64	(45.61)	(12.3)	0.9	372.25	326.64	(45.61)	(12.3)	0.9
19	40,000	418.28	366.16	(52.12)	(12.5)	0.9	418.28	366.16	(52.12)	(12.5)	0.9
20	45,000	464.32	405.68	(58.63)	(12.6)	0.9	464.32	405.68	(58.63)	(12.6)	0.9
21	50,000	510.35	445.20	(65.15)	(12.8)	0.9	510.35	445.20	(65.15)	(12.8)	0.9
22	60,000	602.42	524.24	(78.18)	(13.0)	0.9	602.42	524.24	(78.18)	(13.0)	0.9
23	70,000	694.49	603.28	(91.21)	(13.1)	0.9	694.49	603.28	(91.21)	(13.1)	0.9
24	80,000	786.56	682.32	(104.24)	(13.3)	0.9	786.56	682.32	(104.24)	(13.3)	0.9
25	90,000	878.63	761.36	(117.27)	(13.3)	0.8	878.63	761.36	(117.27)	(13.3)	0.8
26	100,000	970.70	840.40	(130.30)	(13.4)	0.8	970.70	840.40	(130.30)	(13.4)	0.8
27	110,000	1,062.77	919.44	(143.33)	(13.5)	0.8	1,062.77	919.44	(143.33)	(13.5)	0.8
28	120,000	1,154.84	998.48	(156.36)	(13.5)	0.8	1,154.84	998.48	(156.36)	(13.5)	0.8
29	130,000	1,246.91	1,077.52	(169.39)	(13.6)	0.8	1,246.91	1,077.52	(169.39)	(13.6)	0.8

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Distribution kWh/mth	0.009207	0.007904	0.009207	0.007904
System Access	50.00	50.00	50.00	50.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy-only GP (Voltage Level 2)
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 38 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	57.03	55.63	(1.39)	(2.4)	11.1	57.03	55.63	(1.39)	(2.4)	11.1
2	1,000	64.06	61.27	(2.79)	(4.4)	6.1	64.06	61.27	(2.79)	(4.4)	6.1
3	1,500	71.09	66.90	(4.18)	(5.9)	4.5	71.09	66.90	(4.18)	(5.9)	4.5
4	2,000	78.11	72.54	(5.58)	(7.1)	3.6	78.11	72.54	(5.58)	(7.1)	3.6
5	2,500	85.14	78.17	(6.97)	(8.2)	3.1	85.14	78.17	(6.97)	(8.2)	3.1
6	3,000	92.17	83.81	(8.36)	(9.1)	2.8	92.17	83.81	(8.36)	(9.1)	2.8
7	4,000	106.23	95.08	(11.15)	(10.5)	2.4	106.23	95.08	(11.15)	(10.5)	2.4
8	5,000	120.29	106.35	(13.94)	(11.6)	2.1	120.29	106.35	(13.94)	(11.6)	2.1
9	6,000	134.34	117.61	(16.73)	(12.5)	2.0	134.34	117.61	(16.73)	(12.5)	2.0
10	7,000	148.40	128.88	(19.52)	(13.2)	1.8	148.40	128.88	(19.52)	(13.2)	1.8
11	8,000	162.46	140.15	(22.30)	(13.7)	1.8	162.46	140.15	(22.30)	(13.7)	1.8
12	9,000	176.51	151.42	(25.09)	(14.2)	1.7	176.51	151.42	(25.09)	(14.2)	1.7
13	10,000	190.57	162.69	(27.88)	(14.6)	1.6	190.57	162.69	(27.88)	(14.6)	1.6
14	15,000	260.86	219.04	(41.82)	(16.0)	1.5	260.86	219.04	(41.82)	(16.0)	1.5
15	20,000	331.14	275.38	(55.76)	(16.8)	1.4	331.14	275.38	(55.76)	(16.8)	1.4
16	25,000	401.43	331.73	(69.70)	(17.4)	1.3	401.43	331.73	(69.70)	(17.4)	1.3
17	30,000	471.71	388.07	(83.64)	(17.7)	1.3	471.71	388.07	(83.64)	(17.7)	1.3
18	35,000	542.00	444.42	(97.58)	(18.0)	1.3	542.00	444.42	(97.58)	(18.0)	1.3
19	40,000	612.28	500.76	(111.52)	(18.2)	1.3	612.28	500.76	(111.52)	(18.2)	1.3
20	45,000	682.57	557.11	(125.46)	(18.4)	1.2	682.57	557.11	(125.46)	(18.4)	1.2
21	50,000	752.85	613.45	(139.40)	(18.5)	1.2	752.85	613.45	(139.40)	(18.5)	1.2
22	60,000	893.42	726.14	(167.28)	(18.7)	1.2	893.42	726.14	(167.28)	(18.7)	1.2
23	70,000	1,033.99	838.83	(195.16)	(18.9)	1.2	1,033.99	838.83	(195.16)	(18.9)	1.2
24	80,000	1,174.56	951.52	(223.04)	(19.0)	1.2	1,174.56	951.52	(223.04)	(19.0)	1.2
25	90,000	1,315.13	1,064.21	(250.92)	(19.1)	1.2	1,315.13	1,064.21	(250.92)	(19.1)	1.2
26	100,000	1,455.70	1,176.90	(278.80)	(19.2)	1.2	1,455.70	1,176.90	(278.80)	(19.2)	1.2
27	110,000	1,596.27	1,289.59	(306.68)	(19.2)	1.2	1,596.27	1,289.59	(306.68)	(19.2)	1.2
28	120,000	1,736.84	1,402.28	(334.56)	(19.3)	1.2	1,736.84	1,402.28	(334.56)	(19.3)	1.2
29	130,000	1,877.41	1,514.97	(362.44)	(19.3)	1.2	1,877.41	1,514.97	(362.44)	(19.3)	1.2

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Distribution kWh/mth	0.014057	0.011269	0.014057	0.011269
System Access	50.00	50.00	50.00	50.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy-only GP (Voltage Level 2)
Education Provision GEI
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 39 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	56.35	55.32	(1.03)	(1.8)	11.1	56.35	55.32	(1.03)	(1.8)	11.1
2	1,000	62.71	60.64	(2.07)	(3.3)	6.1	62.71	60.64	(2.07)	(3.3)	6.1
3	1,500	69.06	65.96	(3.10)	(4.5)	4.4	69.06	65.96	(3.10)	(4.5)	4.4
4	2,000	75.41	71.28	(4.13)	(5.5)	3.6	75.41	71.28	(4.13)	(5.5)	3.6
5	2,500	81.77	76.60	(5.17)	(6.3)	3.1	81.77	76.60	(5.17)	(6.3)	3.1
6	3,000	88.12	81.92	(6.20)	(7.0)	2.7	88.12	81.92	(6.20)	(7.0)	2.7
7	4,000	100.83	92.56	(8.27)	(8.2)	2.3	100.83	92.56	(8.27)	(8.2)	2.3
8	5,000	113.54	103.20	(10.34)	(9.1)	2.1	113.54	103.20	(10.34)	(9.1)	2.1
9	6,000	126.24	113.84	(12.40)	(9.8)	1.9	126.24	113.84	(12.40)	(9.8)	1.9
10	7,000	138.95	124.48	(14.47)	(10.4)	1.8	138.95	124.48	(14.47)	(10.4)	1.8
11	8,000	151.66	135.12	(16.54)	(10.9)	1.7	151.66	135.12	(16.54)	(10.9)	1.7
12	9,000	164.36	145.76	(18.60)	(11.3)	1.6	164.36	145.76	(18.60)	(11.3)	1.6
13	10,000	177.07	156.40	(20.67)	(11.7)	1.6	177.07	156.40	(20.67)	(11.7)	1.6
14	15,000	240.61	209.60	(31.01)	(12.9)	1.4	240.61	209.60	(31.01)	(12.9)	1.4
15	20,000	304.14	262.80	(41.34)	(13.6)	1.3	304.14	262.80	(41.34)	(13.6)	1.3
16	25,000	367.68	316.00	(51.68)	(14.1)	1.3	367.68	316.00	(51.68)	(14.1)	1.3
17	30,000	431.21	369.20	(62.01)	(14.4)	1.2	431.21	369.20	(62.01)	(14.4)	1.2
18	35,000	494.75	422.40	(72.35)	(14.6)	1.2	494.75	422.40	(72.35)	(14.6)	1.2
19	40,000	558.28	475.60	(82.68)	(14.8)	1.2	558.28	475.60	(82.68)	(14.8)	1.2
20	45,000	621.82	528.80	(93.02)	(15.0)	1.2	621.82	528.80	(93.02)	(15.0)	1.2
21	50,000	685.35	582.00	(103.35)	(15.1)	1.2	685.35	582.00	(103.35)	(15.1)	1.2
22	60,000	812.42	688.40	(124.02)	(15.3)	1.1	812.42	688.40	(124.02)	(15.3)	1.1
23	70,000	939.49	794.80	(144.69)	(15.4)	1.1	939.49	794.80	(144.69)	(15.4)	1.1
24	80,000	1,066.56	901.20	(165.36)	(15.5)	1.1	1,066.56	901.20	(165.36)	(15.5)	1.1
25	90,000	1,193.63	1,007.60	(186.03)	(15.6)	1.1	1,193.63	1,007.60	(186.03)	(15.6)	1.1
26	100,000	1,320.70	1,114.00	(206.70)	(15.7)	1.1	1,320.70	1,114.00	(206.70)	(15.7)	1.1
27	110,000	1,447.77	1,220.40	(227.37)	(15.7)	1.1	1,447.77	1,220.40	(227.37)	(15.7)	1.1
28	120,000	1,574.84	1,326.80	(248.04)	(15.8)	1.1	1,574.84	1,326.80	(248.04)	(15.8)	1.1
29	130,000	1,701.91	1,433.20	(268.71)	(15.8)	1.1	1,701.91	1,433.20	(268.71)	(15.8)	1.1

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Distribution kWh/mth	0.012707	0.010640	0.012707	0.010640
System Access	50.00	50.00	50.00	50.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy-only GP (Voltage Level 3)
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 40 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	58.03	58.97	0.95	1.6	11.8	58.03	58.97	0.95	1.6	11.8
2	1,000	66.06	67.95	1.89	2.9	6.8	66.06	67.95	1.89	2.9	6.8
3	1,500	74.09	76.92	2.84	3.8	5.1	74.09	76.92	2.84	3.8	5.1
4	2,000	82.11	85.89	3.78	4.6	4.3	82.11	85.89	3.78	4.6	4.3
5	2,500	90.14	94.87	4.73	5.2	3.8	90.14	94.87	4.73	5.2	3.8
6	3,000	98.17	103.84	5.67	5.8	3.5	98.17	103.84	5.67	5.8	3.5
7	4,000	114.23	121.79	7.56	6.6	3.0	114.23	121.79	7.56	6.6	3.0
8	5,000	130.29	139.74	9.45	7.3	2.8	130.29	139.74	9.45	7.3	2.8
9	6,000	146.34	157.68	11.34	7.7	2.6	146.34	157.68	11.34	7.7	2.6
10	7,000	162.40	175.63	13.23	8.1	2.5	162.40	175.63	13.23	8.1	2.5
11	8,000	178.46	193.58	15.12	8.5	2.4	178.46	193.58	15.12	8.5	2.4
12	9,000	194.51	211.52	17.01	8.7	2.4	194.51	211.52	17.01	8.7	2.4
13	10,000	210.57	229.47	18.90	9.0	2.3	210.57	229.47	18.90	9.0	2.3
14	15,000	290.86	319.21	28.35	9.7	2.1	290.86	319.21	28.35	9.7	2.1
15	20,000	371.14	408.94	37.80	10.2	2.0	371.14	408.94	37.80	10.2	2.0
16	25,000	451.43	498.68	47.25	10.5	2.0	451.43	498.68	47.25	10.5	2.0
17	30,000	531.71	588.41	56.70	10.7	2.0	531.71	588.41	56.70	10.7	2.0
18	35,000	612.00	678.15	66.15	10.8	1.9	612.00	678.15	66.15	10.8	1.9
19	40,000	692.28	767.88	75.60	10.9	1.9	692.28	767.88	75.60	10.9	1.9
20	45,000	772.57	857.62	85.05	11.0	1.9	772.57	857.62	85.05	11.0	1.9
21	50,000	852.85	947.35	94.50	11.1	1.9	852.85	947.35	94.50	11.1	1.9
22	60,000	1,013.42	1,126.82	113.40	11.2	1.9	1,013.42	1,126.82	113.40	11.2	1.9
23	70,000	1,173.99	1,306.29	132.30	11.3	1.9	1,173.99	1,306.29	132.30	11.3	1.9
24	80,000	1,334.56	1,485.76	151.20	11.3	1.9	1,334.56	1,485.76	151.20	11.3	1.9
25	90,000	1,495.13	1,665.23	170.10	11.4	1.9	1,495.13	1,665.23	170.10	11.4	1.9
26	100,000	1,655.70	1,844.70	189.00	11.4	1.8	1,655.70	1,844.70	189.00	11.4	1.8
27	110,000	1,816.27	2,024.17	207.90	11.4	1.8	1,816.27	2,024.17	207.90	11.4	1.8
28	120,000	1,976.84	2,203.64	226.80	11.5	1.8	1,976.84	2,203.64	226.80	11.5	1.8
29	130,000	2,137.41	2,383.11	245.70	11.5	1.8	2,137.41	2,383.11	245.70	11.5	1.8

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Distribution kWh/mth	0.016057	0.017947	0.016057	0.017947
System Access	50.00	50.00	50.00	50.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Energy-only GP (Voltage Level 3)
Education Provision GEI
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 41 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	kWh	$	$	$	%	¢/kWh	$	$	$	%	¢/kWh
1	500	57.35	58.66	1.31	2.3	11.7	57.35	58.66	1.31	2.3	11.7
2	1,000	64.71	67.32	2.61	4.0	6.7	64.71	67.32	2.61	4.0	6.7
3	1,500	72.06	75.98	3.92	5.4	5.1	72.06	75.98	3.92	5.4	5.1
4	2,000	79.41	84.64	5.22	6.6	4.2	79.41	84.64	5.22	6.6	4.2
5	2,500	86.77	93.30	6.53	7.5	3.7	86.77	93.30	6.53	7.5	3.7
6	3,000	94.12	101.95	7.83	8.3	3.4	94.12	101.95	7.83	8.3	3.4
7	4,000	108.83	119.27	10.44	9.6	3.0	108.83	119.27	10.44	9.6	3.0
8	5,000	123.54	136.59	13.06	10.6	2.7	123.54	136.59	13.06	10.6	2.7
9	6,000	138.24	153.91	15.67	11.3	2.6	138.24	153.91	15.67	11.3	2.6
10	7,000	152.95	171.23	18.28	11.9	2.4	152.95	171.23	18.28	11.9	2.4
11	8,000	167.66	188.54	20.89	12.5	2.4	167.66	188.54	20.89	12.5	2.4
12	9,000	182.36	205.86	23.50	12.9	2.3	182.36	205.86	23.50	12.9	2.3
13	10,000	197.07	223.18	26.11	13.2	2.2	197.07	223.18	26.11	13.2	2.2
14	15,000	270.61	309.77	39.17	14.5	2.1	270.61	309.77	39.17	14.5	2.1
15	20,000	344.14	396.36	52.22	15.2	2.0	344.14	396.36	52.22	15.2	2.0
16	25,000	417.68	482.95	65.28	15.6	1.9	417.68	482.95	65.28	15.6	1.9
17	30,000	491.21	569.54	78.33	15.9	1.9	491.21	569.54	78.33	15.9	1.9
18	35,000	564.75	656.13	91.39	16.2	1.9	564.75	656.13	91.39	16.2	1.9
19	40,000	638.28	742.72	104.44	16.4	1.9	638.28	742.72	104.44	16.4	1.9
20	45,000	711.82	829.31	117.50	16.5	1.8	711.82	829.31	117.50	16.5	1.8
21	50,000	785.35	915.90	130.55	16.6	1.8	785.35	915.90	130.55	16.6	1.8
22	60,000	932.42	1,089.08	156.66	16.8	1.8	932.42	1,089.08	156.66	16.8	1.8
23	70,000	1,079.49	1,262.26	182.77	16.9	1.8	1,079.49	1,262.26	182.77	16.9	1.8
24	80,000	1,226.56	1,435.44	208.88	17.0	1.8	1,226.56	1,435.44	208.88	17.0	1.8
25	90,000	1,373.63	1,608.62	234.99	17.1	1.8	1,373.63	1,608.62	234.99	17.1	1.8
26	100,000	1,520.70	1,781.80	261.10	17.2	1.8	1,520.70	1,781.80	261.10	17.2	1.8
27	110,000	1,667.77	1,954.98	287.21	17.2	1.8	1,667.77	1,954.98	287.21	17.2	1.8
28	120,000	1,814.84	2,128.16	313.32	17.3	1.8	1,814.84	2,128.16	313.32	17.3	1.8
29	130,000	1,961.91	2,301.34	339.43	17.3	1.8	1,961.91	2,301.34	339.43	17.3	1.8

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
All kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Distribution kWh/mth	0.014707	0.017318	0.014707	0.017318
System Access	50.00	50.00	50.00	50.00

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 1)
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 42 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	0.44	0.35	(0.09)	(21.1)	0.3	0.44	0.35	(0.09)	(21.1)	0.3
2	110	0.48	0.37	(0.10)	(21.6)	0.3	0.48	0.37	(0.10)	(21.6)	0.3
3	120	0.51	0.40	(0.11)	(22.0)	0.3	0.51	0.40	(0.11)	(22.0)	0.3
4	130	0.55	0.42	(0.12)	(22.3)	0.3	0.55	0.42	(0.12)	(22.3)	0.3
5	140	0.58	0.45	(0.13)	(22.6)	0.3	0.58	0.45	(0.13)	(22.6)	0.3
6	150	0.61	0.47	(0.14)	(22.8)	0.3	0.61	0.47	(0.14)	(22.8)	0.3
7	200	0.79	0.60	(0.19)	(23.8)	0.3	0.79	0.60	(0.19)	(23.8)	0.3
8	250	0.96	0.72	(0.23)	(24.4)	0.3	0.96	0.72	(0.23)	(24.4)	0.3
9	300	1.13	0.85	(0.28)	(24.9)	0.3	1.13	0.85	(0.28)	(24.9)	0.3
10	350	1.30	0.97	(0.33)	(25.2)	0.3	1.30	0.97	(0.33)	(25.2)	0.3
11	400	1.47	1.10	(0.37)	(25.4)	0.3	1.47	1.10	(0.37)	(25.4)	0.3
12	450	1.64	1.22	(0.42)	(25.6)	0.3	1.64	1.22	(0.42)	(25.6)	0.3
13	500	1.81	1.35	(0.47)	(25.8)	0.3	1.81	1.35	(0.47)	(25.8)	0.3
14	600	2.16	1.60	(0.56)	(26.0)	0.3	2.16	1.60	(0.56)	(26.0)	0.3
15	700	2.50	1.85	(0.66)	(26.2)	0.3	2.50	1.85	(0.66)	(26.2)	0.3
16	800	2.84	2.09	(0.75)	(26.3)	0.3	2.84	2.09	(0.75)	(26.3)	0.3
17	900	3.19	2.34	(0.84)	(26.4)	0.3	3.19	2.34	(0.84)	(26.4)	0.3
18	1,000	3.53	2.59	(0.94)	(26.5)	0.3	3.53	2.59	(0.94)	(26.5)	0.3
19	1,500	5.24	3.84	(1.40)	(26.8)	0.3	5.24	3.84	(1.40)	(26.8)	0.3
20	2,000	6.96	5.09	(1.87)	(26.9)	0.3	6.96	5.09	(1.87)	(26.9)	0.3
21	2,500	8.67	6.33	(2.34)	(27.0)	0.3	8.67	6.33	(2.34)	(27.0)	0.3
22	3,000	10.39	7.58	(2.81)	(27.0)	0.3	10.39	7.58	(2.81)	(27.0)	0.3
23	3,500	12.10	8.83	(3.28)	(27.1)	0.3	12.10	8.83	(3.28)	(27.1)	0.3
24	4,000	13.82	10.07	(3.74)	(27.1)	0.3	13.82	10.07	(3.74)	(27.1)	0.3
25	4,500	15.53	11.32	(4.21)	(27.1)	0.3	15.53	11.32	(4.21)	(27.1)	0.3
26	5,000	17.24	12.57	(4.68)	(27.1)	0.3	17.24	12.57	(4.68)	(27.1)	0.3
27	5,500	18.96	13.81	(5.15)	(27.1)	0.3	18.96	13.81	(5.15)	(27.1)	0.3
28	6,000	20.67	15.06	(5.61)	(27.2)	0.3	20.67	15.06	(5.61)	(27.2)	0.3
29	6,500	22.39	16.31	(6.08)	(27.2)	0.3	22.39	16.31	(6.08)	(27.2)	0.3

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	-	-	-	-
On-peak kWh/mth	-	-	-	-
Off-peak kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Maximum kW/mth	0.30	0.91	0.30	0.91
Distribution kWh/mth	0.002607	-	0.002607	-
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 1)
Education Provision GEI
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 43 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	0.34	0.32	(0.02)	(5.4)	0.3	0.34	0.32	(0.02)	(5.4)	0.3
2	110	0.36	0.34	(0.02)	(5.6)	0.3	0.36	0.34	(0.02)	(5.6)	0.3
3	120	0.38	0.36	(0.02)	(5.7)	0.3	0.38	0.36	(0.02)	(5.7)	0.3
4	130	0.41	0.38	(0.02)	(5.8)	0.3	0.41	0.38	(0.02)	(5.8)	0.3
5	140	0.43	0.40	(0.03)	(5.9)	0.3	0.43	0.40	(0.03)	(5.9)	0.3
6	150	0.45	0.43	(0.03)	(6.0)	0.3	0.45	0.43	(0.03)	(6.0)	0.3
7	200	0.57	0.53	(0.04)	(6.4)	0.3	0.57	0.53	(0.04)	(6.4)	0.3
8	250	0.69	0.64	(0.05)	(6.6)	0.3	0.69	0.64	(0.05)	(6.6)	0.3
9	300	0.81	0.75	(0.05)	(6.8)	0.3	0.81	0.75	(0.05)	(6.8)	0.3
10	350	0.92	0.86	(0.06)	(6.9)	0.2	0.92	0.86	(0.06)	(6.9)	0.2
11	400	1.04	0.97	(0.07)	(7.0)	0.2	1.04	0.97	(0.07)	(7.0)	0.2
12	450	1.16	1.08	(0.08)	(7.1)	0.2	1.16	1.08	(0.08)	(7.1)	0.2
13	500	1.28	1.18	(0.09)	(7.1)	0.2	1.28	1.18	(0.09)	(7.1)	0.2
14	600	1.51	1.40	(0.11)	(7.2)	0.2	1.51	1.40	(0.11)	(7.2)	0.2
15	700	1.75	1.62	(0.13)	(7.3)	0.2	1.75	1.62	(0.13)	(7.3)	0.2
16	800	1.98	1.84	(0.15)	(7.3)	0.2	1.98	1.84	(0.15)	(7.3)	0.2
17	900	2.22	2.05	(0.16)	(7.4)	0.2	2.22	2.05	(0.16)	(7.4)	0.2
18	1,000	2.45	2.27	(0.18)	(7.4)	0.2	2.45	2.27	(0.18)	(7.4)	0.2
19	1,500	3.63	3.35	(0.27)	(7.5)	0.2	3.63	3.35	(0.27)	(7.5)	0.2
20	2,000	4.80	4.44	(0.36)	(7.6)	0.2	4.80	4.44	(0.36)	(7.6)	0.2
21	2,500	5.98	5.52	(0.45)	(7.6)	0.2	5.98	5.52	(0.45)	(7.6)	0.2
22	3,000	7.15	6.61	(0.55)	(7.6)	0.2	7.15	6.61	(0.55)	(7.6)	0.2
23	3,500	8.33	7.69	(0.64)	(7.6)	0.2	8.33	7.69	(0.64)	(7.6)	0.2
24	4,000	9.50	8.78	(0.73)	(7.7)	0.2	9.50	8.78	(0.73)	(7.7)	0.2
25	4,500	10.68	9.86	(0.82)	(7.7)	0.2	10.68	9.86	(0.82)	(7.7)	0.2
26	5,000	11.85	10.95	(0.91)	(7.7)	0.2	11.85	10.95	(0.91)	(7.7)	0.2
27	5,500	13.03	12.03	(1.00)	(7.7)	0.2	13.03	12.03	(1.00)	(7.7)	0.2
28	6,000	14.21	13.11	(1.09)	(7.7)	0.2	14.21	13.11	(1.09)	(7.7)	0.2
29	6,500	15.38	14.20	(1.18)	(7.7)	0.2	15.38	14.20	(1.18)	(7.7)	0.2

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	-	-	-	-
On-peak kWh/mth	-	-	-	-
Off-peak kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Maximum kW/mth	0.30	0.91	0.30	0.91
Distribution kWh/mth	0.001529	(0.000324)	0.001529	(0.000324)
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 2)
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 44 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	0.85	0.76	(0.09)	(10.3)	0.8	0.85	0.76	(0.09)	(10.3)	0.8
2	110	0.92	0.83	(0.10)	(10.4)	0.8	0.92	0.83	(0.10)	(10.4)	0.8
3	120	1.00	0.89	(0.10)	(10.5)	0.7	1.00	0.89	(0.10)	(10.5)	0.7
4	130	1.07	0.96	(0.11)	(10.6)	0.7	1.07	0.96	(0.11)	(10.6)	0.7
5	140	1.15	1.02	(0.12)	(10.7)	0.7	1.15	1.02	(0.12)	(10.7)	0.7
6	150	1.22	1.09	(0.13)	(10.7)	0.7	1.22	1.09	(0.13)	(10.7)	0.7
7	200	1.60	1.42	(0.17)	(11.0)	0.7	1.60	1.42	(0.17)	(11.0)	0.7
8	250	1.97	1.75	(0.22)	(11.1)	0.7	1.97	1.75	(0.22)	(11.1)	0.7
9	300	2.34	2.08	(0.26)	(11.2)	0.7	2.34	2.08	(0.26)	(11.2)	0.7
10	350	2.72	2.41	(0.31)	(11.3)	0.7	2.72	2.41	(0.31)	(11.3)	0.7
11	400	3.09	2.74	(0.35)	(11.3)	0.7	3.09	2.74	(0.35)	(11.3)	0.7
12	450	3.46	3.07	(0.39)	(11.4)	0.7	3.46	3.07	(0.39)	(11.4)	0.7
13	500	3.84	3.40	(0.44)	(11.4)	0.7	3.84	3.40	(0.44)	(11.4)	0.7
14	600	4.59	4.06	(0.52)	(11.4)	0.7	4.59	4.06	(0.52)	(11.4)	0.7
15	700	5.33	4.72	(0.61)	(11.5)	0.7	5.33	4.72	(0.61)	(11.5)	0.7
16	800	6.08	5.38	(0.70)	(11.5)	0.7	6.08	5.38	(0.70)	(11.5)	0.7
17	900	6.83	6.04	(0.79)	(11.5)	0.7	6.83	6.04	(0.79)	(11.5)	0.7
18	1,000	7.58	6.70	(0.87)	(11.5)	0.7	7.58	6.70	(0.87)	(11.5)	0.7
19	1,500	11.32	10.00	(1.31)	(11.6)	0.7	11.32	10.00	(1.31)	(11.6)	0.7
20	2,000	15.05	13.31	(1.75)	(11.6)	0.7	15.05	13.31	(1.75)	(11.6)	0.7
21	2,500	18.79	16.61	(2.19)	(11.6)	0.7	18.79	16.61	(2.19)	(11.6)	0.7
22	3,000	22.53	19.91	(2.62)	(11.6)	0.7	22.53	19.91	(2.62)	(11.6)	0.7
23	3,500	26.27	23.21	(3.06)	(11.6)	0.7	26.27	23.21	(3.06)	(11.6)	0.7
24	4,000	30.01	26.51	(3.50)	(11.7)	0.7	30.01	26.51	(3.50)	(11.7)	0.7
25	4,500	33.75	29.81	(3.93)	(11.7)	0.7	33.75	29.81	(3.93)	(11.7)	0.7
26	5,000	37.48	33.11	(4.37)	(11.7)	0.7	37.48	33.11	(4.37)	(11.7)	0.7
27	5,500	41.22	36.42	(4.81)	(11.7)	0.7	41.22	36.42	(4.81)	(11.7)	0.7
28	6,000	44.96	39.72	(5.24)	(11.7)	0.7	44.96	39.72	(5.24)	(11.7)	0.7
29	6,500	48.70	43.02	(5.68)	(11.7)	0.7	48.70	43.02	(5.68)	(11.7)	0.7

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	-	-	-	-
On-peak kWh/mth	-	-	-	-
Off-peak kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Maximum kW/mth	0.50	2.41	0.50	2.41
Distribution kWh/mth	0.006107	-	0.006107	-
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 2)
Education Provision GEI
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 45 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	0.74	0.73	(0.01)	(1.6)	0.7	0.74	0.73	(0.01)	(1.6)	0.7
2	110	0.80	0.79	(0.01)	(1.6)	0.7	0.80	0.79	(0.01)	(1.6)	0.7
3	120	0.87	0.85	(0.01)	(1.7)	0.7	0.87	0.85	(0.01)	(1.7)	0.7
4	130	0.93	0.92	(0.02)	(1.7)	0.7	0.93	0.92	(0.02)	(1.7)	0.7
5	140	1.00	0.98	(0.02)	(1.7)	0.7	1.00	0.98	(0.02)	(1.7)	0.7
6	150	1.06	1.04	(0.02)	(1.7)	0.7	1.06	1.04	(0.02)	(1.7)	0.7
7	200	1.38	1.36	(0.02)	(1.7)	0.7	1.38	1.36	(0.02)	(1.7)	0.7
8	250	1.70	1.67	(0.03)	(1.8)	0.7	1.70	1.67	(0.03)	(1.8)	0.7
9	300	2.02	1.98	(0.04)	(1.8)	0.7	2.02	1.98	(0.04)	(1.8)	0.7
10	350	2.34	2.30	(0.04)	(1.8)	0.7	2.34	2.30	(0.04)	(1.8)	0.7
11	400	2.66	2.61	(0.05)	(1.8)	0.7	2.66	2.61	(0.05)	(1.8)	0.7
12	450	2.98	2.93	(0.05)	(1.8)	0.7	2.98	2.93	(0.05)	(1.8)	0.7
13	500	3.30	3.24	(0.06)	(1.8)	0.6	3.30	3.24	(0.06)	(1.8)	0.6
14	600	3.94	3.87	(0.07)	(1.8)	0.6	3.94	3.87	(0.07)	(1.8)	0.6
15	700	4.58	4.50	(0.08)	(1.8)	0.6	4.58	4.50	(0.08)	(1.8)	0.6
16	800	5.22	5.12	(0.10)	(1.8)	0.6	5.22	5.12	(0.10)	(1.8)	0.6
17	900	5.86	5.75	(0.11)	(1.8)	0.6	5.86	5.75	(0.11)	(1.8)	0.6
18	1,000	6.50	6.38	(0.12)	(1.8)	0.6	6.50	6.38	(0.12)	(1.8)	0.6
19	1,500	9.70	9.52	(0.18)	(1.9)	0.6	9.70	9.52	(0.18)	(1.9)	0.6
20	2,000	12.90	12.66	(0.24)	(1.9)	0.6	12.90	12.66	(0.24)	(1.9)	0.6
21	2,500	16.10	15.80	(0.30)	(1.9)	0.6	16.10	15.80	(0.30)	(1.9)	0.6
22	3,000	19.30	18.94	(0.36)	(1.9)	0.6	19.30	18.94	(0.36)	(1.9)	0.6
23	3,500	22.50	22.08	(0.42)	(1.9)	0.6	22.50	22.08	(0.42)	(1.9)	0.6
24	4,000	25.70	25.21	(0.48)	(1.9)	0.6	25.70	25.21	(0.48)	(1.9)	0.6
25	4,500	28.89	28.35	(0.54)	(1.9)	0.6	28.89	28.35	(0.54)	(1.9)	0.6
26	5,000	32.09	31.49	(0.60)	(1.9)	0.6	32.09	31.49	(0.60)	(1.9)	0.6
27	5,500	35.29	34.63	(0.66)	(1.9)	0.6	35.29	34.63	(0.66)	(1.9)	0.6
28	6,000	38.49	37.77	(0.72)	(1.9)	0.6	38.49	37.77	(0.72)	(1.9)	0.6
29	6,500	41.69	40.91	(0.78)	(1.9)	0.6	41.69	40.91	(0.78)	(1.9)	0.6

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	-	-	-	-
On-peak kWh/mth	-	-	-	-
Off-peak kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Maximum kW/mth	0.50	2.41	0.50	2.41
Distribution kWh/mth	0.005029	(0.000324)	0.005029	(0.000324)
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 3)
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 46 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	1.18	1.27	0.09	7.2	1.3	1.18	1.27	0.09	7.2	1.3
2	110	1.29	1.39	0.09	7.2	1.3	1.29	1.39	0.09	7.2	1.3
3	120	1.40	1.50	0.10	7.3	1.3	1.40	1.50	0.10	7.3	1.3
4	130	1.51	1.62	0.11	7.3	1.2	1.51	1.62	0.11	7.3	1.2
5	140	1.62	1.74	0.12	7.4	1.2	1.62	1.74	0.12	7.4	1.2
6	150	1.73	1.85	0.13	7.4	1.2	1.73	1.85	0.13	7.4	1.2
7	200	2.27	2.44	0.17	7.5	1.2	2.27	2.44	0.17	7.5	1.2
8	250	2.81	3.02	0.21	7.6	1.2	2.81	3.02	0.21	7.6	1.2
9	300	3.35	3.61	0.26	7.6	1.2	3.35	3.61	0.26	7.6	1.2
10	350	3.90	4.19	0.30	7.7	1.2	3.90	4.19	0.30	7.7	1.2
11	400	4.44	4.78	0.34	7.7	1.2	4.44	4.78	0.34	7.7	1.2
12	450	4.98	5.36	0.38	7.7	1.2	4.98	5.36	0.38	7.7	1.2
13	500	5.52	5.95	0.43	7.7	1.2	5.52	5.95	0.43	7.7	1.2
14	600	6.61	7.12	0.51	7.7	1.2	6.61	7.12	0.51	7.7	1.2
15	700	7.69	8.29	0.60	7.8	1.2	7.69	8.29	0.60	7.8	1.2
16	800	8.78	9.46	0.68	7.8	1.2	8.78	9.46	0.68	7.8	1.2
17	900	9.86	10.63	0.77	7.8	1.2	9.86	10.63	0.77	7.8	1.2
18	1,000	10.95	11.80	0.85	7.8	1.2	10.95	11.80	0.85	7.8	1.2
19	1,500	16.37	17.65	1.28	7.8	1.2	16.37	17.65	1.28	7.8	1.2
20	2,000	21.79	23.50	1.70	7.8	1.2	21.79	23.50	1.70	7.8	1.2
21	2,500	27.22	29.35	2.13	7.8	1.2	27.22	29.35	2.13	7.8	1.2
22	3,000	32.64	35.20	2.56	7.8	1.2	32.64	35.20	2.56	7.8	1.2
23	3,500	38.06	41.05	2.98	7.8	1.2	38.06	41.05	2.98	7.8	1.2
24	4,000	43.49	46.89	3.41	7.8	1.2	43.49	46.89	3.41	7.8	1.2
25	4,500	48.91	52.74	3.83	7.8	1.2	48.91	52.74	3.83	7.8	1.2
26	5,000	54.33	58.59	4.26	7.8	1.2	54.33	58.59	4.26	7.8	1.2
27	5,500	59.76	64.44	4.69	7.8	1.2	59.76	64.44	4.69	7.8	1.2
28	6,000	65.18	70.29	5.11	7.8	1.2	65.18	70.29	5.11	7.8	1.2
29	6,500	70.60	76.14	5.54	7.8	1.2	70.60	76.14	5.54	7.8	1.2

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	-	-	-	-
On-peak kWh/mth	-	-	-	-
Off-peak kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Maximum kW/mth	1.00	4.27	1.00	4.27
Distribution kWh/mth	0.008107	-	0.008107	-
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-year Calculation of Typical Bills
Primary Demand GPD (Voltage Level 3)
Education Provision GEI
ROA Service

Case No.: U-17735
Exhibit: S-6
Schedule: F-4
Date: April 24, 2015
Page: 47 of 47
Witness: Pung, Mark J.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Summer (June - Sept.)					Winter (Oct. - May)				
		Monthly Bills		Difference		Proposed	Monthly Bills		Difference		Proposed
Line No.	Sales	Present	Proposed	Bill	Percent	Avg. Rate	Present	Proposed	Bill	Percent	Avg. Rate
	MWh	$000	$000	$000	%	¢/kWh	$000	$000	$000	%	¢/kWh
1	100	1.08	1.24	0.16	14.9	1.2	1.08	1.24	0.16	14.9	1.2
2	110	1.17	1.35	0.18	15.0	1.2	1.17	1.35	0.18	15.0	1.2
3	120	1.27	1.46	0.19	15.1	1.2	1.27	1.46	0.19	15.1	1.2
4	130	1.37	1.58	0.21	15.2	1.2	1.37	1.58	0.21	15.2	1.2
5	140	1.47	1.69	0.22	15.3	1.2	1.47	1.69	0.22	15.3	1.2
6	150	1.57	1.81	0.24	15.4	1.2	1.57	1.81	0.24	15.4	1.2
7	200	2.05	2.37	0.32	15.6	1.2	2.05	2.37	0.32	15.6	1.2
8	250	2.54	2.94	0.40	15.8	1.2	2.54	2.94	0.40	15.8	1.2
9	300	3.03	3.51	0.48	15.9	1.2	3.03	3.51	0.48	15.9	1.2
10	350	3.52	4.08	0.56	16.0	1.2	3.52	4.08	0.56	16.0	1.2
11	400	4.01	4.65	0.64	16.0	1.2	4.01	4.65	0.64	16.0	1.2
12	450	4.50	5.22	0.72	16.1	1.2	4.50	5.22	0.72	16.1	1.2
13	500	4.98	5.79	0.80	16.1	1.2	4.98	5.79	0.80	16.1	1.2
14	600	5.96	6.92	0.96	16.2	1.2	5.96	6.92	0.96	16.2	1.2
15	700	6.94	8.06	1.12	16.2	1.2	6.94	8.06	1.12	16.2	1.2
16	800	7.91	9.20	1.28	16.2	1.1	7.91	9.20	1.28	16.2	1.1
17	900	8.89	10.34	1.45	16.3	1.1	8.89	10.34	1.45	16.3	1.1
18	1,000	9.87	11.47	1.61	16.3	1.1	9.87	11.47	1.61	16.3	1.1
19	1,500	14.75	17.16	2.41	16.3	1.1	14.75	17.16	2.41	16.3	1.1
20	2,000	19.64	22.85	3.21	16.4	1.1	19.64	22.85	3.21	16.4	1.1
21	2,500	24.52	28.54	4.01	16.4	1.1	24.52	28.54	4.01	16.4	1.1
22	3,000	29.41	34.22	4.82	16.4	1.1	29.41	34.22	4.82	16.4	1.1
23	3,500	34.29	39.91	5.62	16.4	1.1	34.29	39.91	5.62	16.4	1.1
24	4,000	39.17	45.60	6.42	16.4	1.1	39.17	45.60	6.42	16.4	1.1
25	4,500	44.06	51.29	7.23	16.4	1.1	44.06	51.29	7.23	16.4	1.1
26	5,000	48.94	56.97	8.03	16.4	1.1	48.94	56.97	8.03	16.4	1.1
27	5,500	53.83	62.66	8.83	16.4	1.1	53.83	62.66	8.83	16.4	1.1
28	6,000	58.71	68.35	9.64	16.4	1.1	58.71	68.35	9.64	16.4	1.1
29	6,500	63.60	74.04	10.44	16.4	1.1	63.60	74.04	10.44	16.4	1.1

	Summer		Winter	
Description	Present	Proposed	Present	Proposed
Power Supply Charges				
On-peak kW/mth	-	-	-	-
On-peak kWh/mth	-	-	-	-
Off-peak kWh/mth	-	-	-	-
PSCR Factor kWh/mth	-	-	-	-
Delivery Charges				
Maximum kW/mth	1.00	4.27	1.00	4.27
Distribution kWh/mth	0.007029	(0.000324)	0.007029	(0.000324)
System Access	100.00	100.00	100.00	100.00

Load Profile	
Load Factor	50%
Onpk kWh	25%

S T A T E OF M I C H I G A N

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

*** * * ***

In the matter of the application of	**)**	
CONSUMERS ENERGY COMPANY	**)**	
for authority to increase its rates for	**)**	**Case No. U-17735**
the generation and distribution of	**)**	
electricity and for other relief.	**)**	
	)	

QUALIFICATIONS AND DIRECT TESTIMONY OF

CHARLES E. PUTNAM

MICHIGAN PUBLIC SERVICE COMMISSION

April 24, 2015

QUALIFICATIONS OF CHARLES E. PUTNAM
CASE NUMBER U-17735
PART I

Q. Please state your name and business address.

A. My name is Charles E. Putnam. My business address is 7109 W. Saginaw Highway, Lansing, MI 48917-1120.

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

A. I am employed as a Departmental Analyst with the Michigan Public Service Commission (Commission or MPSC) in the Rates and Tariffs Section of the Regulated Energy Division.

Q. Please describe your educational background and work experience.

A. I received a Bachelor of Science degree from Michigan State University in Physiology in 1981 and an Associate degree in Accounting from Lansing Community College in 1983. I have passed all parts of the Certified Public Accountant Examination. Prior to joining the MPSC in my present position in March 2006, I was a Corporate Tax Accountant for Dart Container Corporation from 1984 to 1992. I left Dart Container to take a Senior Accountant position with the City of Lansing. After leaving the City of Lansing in 1993, I served for 12 years as the Controller for Universal Map Enterprises. I am also an adjunct accounting professor with Lansing Community College and have twenty-eight years of teaching experience.

Q. Have you previously presented testimony or been involved in proceedings before the Commission?

A. Yes, I have been involved in the following proceedings:

Case Number	Company	Description
U-17689	Detroit Edison	Cost of Service Study

QUALIFICATIONS OF CHARLES E. PUTNAM
CASE NUMBER U-17735
PART I

1	U-16472	Detroit Edison	Cost of Service Study
2	U-15768	Detroit Edison	Cost of Service Study
3	U-15244	Detroit Edison	Cost of Service Study
4	U-16855	Consumers Gas	Cost of Service Study
5	U-16418	Consumers Gas	Cost of Service Study
6	U-17688	Consumers Energy	Cost of Service Study
7	U-17087	Consumers Energy	Cost of Service Study
8	U-16794	Consumers Energy	Cost of Service Study
9	U-16191	Consumers Energy	Cost of Service Study
10	U-15645	Consumers Energy	Cost of Service Study
11	U-15245	Consumers Energy	Cost of Service Study
12	U-16830	Wisconsin Electric	Cost of Service Study
13	U-15981	Wisconsin Electric	Cost of Service Study
14	U-15500	Wisconsin Electric	Cost of Service Study
15	U-15071	Wisconsin Electric	Cost of Service Study
16	U-17274	Upper Peninsula Power	Cost of Service Study
17	U-16417	Upper Peninsula Power	Cost of Service Study
18	U-16166	Upper Peninsula Power	Rate Design
19	U-15988	Upper Peninsula Power	Cost of Service Study
20	U-14893	SEMCO	Audit Taxes and Other Revenue
21	U-15413-R	Tri-County	Rate Design
22	U-15064-R	Tri-County	Audit/TIER/PSCR/Rate Design
23	U-14701-R	Tri-County	Audit/TIER/PSCR/Rate Design

QUALIFICATIONS OF CHARLES E. PUTNAM
CASE NUMBER U-17735
PART I

1	U-14270-R	Tri-County	Audit/TIER/PSCR
2	U-16426-R	Midwest	Cost of Service Study

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to present MPSC Staff's (Staff) class cost of service study (COSS), which allocates Staff's recommended Total Electric and MPSC Jurisdictional test year revenue requirements to the several customer classes that the Consumers Energy Company (Consumers or the Company) serves.

Q. Are you sponsoring any exhibits in this case?

A. Yes. I am sponsoring two schedules, which are part of Exhibit S-6.

Schedule F1 summarizes the results of Staff's COSS.

Schedule F1.1 summarizes the Annual Report, MPSC Form P-521, Generating Plant Statistics for 2014 and 2013.

Q. Were these schedules prepared by you or under your direction?

A. Yes. I prepared Schedule F1 by modifying the test year COSS filed by Company Witness Ross. I prepared all of Schedule F1.1.

Q. What modifications is Staff proposing to the Company's test year COSS?

A. There are three proposed changes to the COSS that I will address.

1) Change the weighting of the production allocator from 100-0-0 to 75-0-25.

2) Change the allocation of Account 904 - Uncollectible Accounts Expense (UAE) from an allocator based on number of customers to an allocator based on total rate revenue.

3) Change the allocation of Account 908 – Customer Assistance Expense (CAE) from an allocator based on kWh sales to an allocator based on total rate revenue (dollars).

Production Allocator

Q. Can you discuss the three components of the production allocator and their weighting?

A. Yes. The first component is based on demand. In the prior case U-17087, it weighted 50% and based on an average of the peak hour energy used in each of the 4 summer months of June, July, August, and September (4CP). The Company proposes a 100% weighting to demand. The second component is based on on-peak energy use and was weighted 25%. The on-peak period is from 7:00 am to 11:00 pm on weekdays (Monday through Friday) other than holidays. It includes approximately 4,000 hours in a year. The Company proposes to eliminate this component. The last factor is based on energy use for the entire year, 8,760 hours (365 days x 24 hours per day), and was weighted 25%. The Company proposes to eliminate this component.

Q. What reasons does the Company give to support the change in the weighting of the factors?

A. The change in the weighting is supported by Company Witness Ross. Mr. Ross states "the Company's capacity planning function is designed to reliably meet our customer demand requirements". (Ross Direct, p. 13, lines 10 - 11).

Q. Does Staff agree with this statement?

A. Yes, but it is Staff's position that capacity is only one factor considered when planning for energy production. The company must also consider the best way of meeting the energy use for the entire year.

Q. Please explain.

A. Page 1 of Schedule F1.1 shows information taken from the Company's 2014 annual report regarding its generating plant statistics. Staff grouped the generating assets based on hours connected to load as either a base load or other than base load unit. The cost per kW of capacity is $917 for the base load units and only $342 for the other units. The Company spent almost 3 times as much for a kW of capacity for base load units as compared to other units. The Company invested in expensive base load units because they are traditionally the least expensive way to meet the energy needs for all 8,760 hours of the year due to lower operating costs. It is Staff's position that part of the cost of production assets are energy related. Page 2 of Schedule F1.1 takes the same information from the Company's 2013 annual report and shows the same relative results.

Q. What other reason does Mr. Ross provide for eliminating the energy weighting of the current production allocator?

A. Mr. Ross goes on to explain that allocating the Company's "fixed capacity costs based upon each class's contribution to our summer system peak demands provides a much more straightforward reconciliation to cost causation principles versus the current practice of using customer energy profiles to partially allocate demand-based costs". (Ross Direct, p. 13, lines 12 - 15).

Q. Does Staff agree with this reasoning?

A. Partially. Staff does agree that each class's contribution to the summer peak demands is a reasonable way to allocate demand-based costs and reflects cost causation. However, an implication is made that under the current 50-25-25 allocator, customer energy profiles are also being used to allocate demand-based

costs. It is Staff's position that the energy profiles are not being used to allocate any demand-related costs. They are being used to allocate energy-related costs. Under Mr. Ross's 100% demand allocation proposal, if a customer class increased its energy usage without increasing demand, it would see no increase in the allocation of generating plant asset costs. The customer class would receive increased service from generating plant assets, but the class would not receive any increase in allocation of the $4.3 billion generating plant costs shown on Schedule F1.1. In effect, with regard to production generating assets, this increase in service is cost-free. This is a violation of cost of service principles.

Q. Does Staff propose an alternative to the Company's proposal?

A. Yes, Staff views production assets as providing both energy and capacity. Therefore, Staff asserts that there should continue to be some recognition of both energy-use and capacity-use in the allocation factor.

Q. Has the Commission recognized this dual nature of production assets?

A. Yes. Going back to 1976, in Case No. U-4771, the Commission recognized a production allocator of 12CP 75-0-25. For at least the past 38 years, every COSS adopted in the Company's rate cases has had 25% of the production allocator determined by total energy.

Q. What change is Staff recommending to the production allocator?

A. Staff recommends that in keeping with tradition and with Case No. U-4771, 25% of the production allocator should be based on total energy and the remaining 75% be based on demand. Staff proposes a 4CP 75-0-25 production allocator.

Q. Is Staff abandoning the concept of on-peak energy, which had comprised 25% of the production allocator?

A. No, Staff believes that the inclusion of on-peak energy as some portion of the production allocator has merit, but to be consistent with its recommendations in Case No. U-17688, Staff is not proposing to include on-peak energy in the present case.

Q. What is the effect of Staff's choice in the weighting of the production allocator on class revenue requirement?

A. A change back to the Company's weighting of the production allocator from Staff's chosen weighting would increase Staff's residential class revenue requirement by $27,404,000. The secondary class would increase by $9,983,000. The primary class would decrease by $34,840,000.

Uncollectible Accounts Expense (UAE) Allocator

Q. What methods for the allocation of UAE are discussed in the National Association of Regulatory Utility Commissioners Electric Utility Cost Allocation Manual (NARUC Manual)?

A. The NARUC Manual discusses two methods. "Uncollectible Accounts ... may be directly assigned to customer classes. Some analysts prefer to regard uncollectible accounts as a general cost of performing business by the utility, and would classify and allocate these costs based upon an overall allocation scheme, such as class revenue responsibility." (NARUC Electric Cost Allocation Manual, page 103).

Q. What method has the Company chosen for the allocation UAE?

A. The Company is using an allocator based on number of customers.

Q. What method is Staff proposing?

A. It is Staff's position that UAEs are a general cost of performing business as a utility. As such, they should be allocated based upon an overall allocation scheme. Therefore, Staff has chosen an allocator based on total billed revenue, which is closely associated with class revenue responsibility.

Q. What is the effect of Staff's choice of the UAE allocator on class revenue requirement?

A. A change back to the Company's UAE allocator from Staff's chosen allocator would increase Staff's residential class revenue requirement by $19,914,000. The secondary class would decrease by $6,199,000. The primary class would decrease by $12,981,000.

Customer Assistance Expense (CAE) Allocator

Q. What methods for the allocation of CAE are discussed in the NARUC Manual?

A. The NARUC Manual does not specifically discuss the allocation of Account 908 (CAE). The NARUC Manual states Accounts 906 – 910 "include the costs of encouraging safe and efficient use of the utility's service. Except for conservation and load management, these costs are classified as customer-related. Emphasis is placed upon the costs of responding to customer inquiries and preparing billing inserts." (NARUC Electric Cost Allocation Manual, page 103)

Q. What method has the Company chosen for the allocation of CAE?

A. The Company is using an allocator based on the kWh sales.

Q. What method is Staff proposing?

A. Staff is proposing to allocate CAE using the same allocator it chose for UAE - an overall allocator based on Total Rate Revenue.

Q. What is the effect of Staff's choice of a CAE allocator on class revenue requirement?

A. A change back to the Company's CAE allocator from Staff's chosen allocator would decrease the residential class revenue requirement by $1,056,000. The secondary class would decrease by $422,000. The primary class would increase by $1,460,000.

Cost of Service Study (COSS)

Q. Please explain how Staff's case reflects the results of Staff's COSS.

A. I provided Staff Witness Nichols with Jurisdictional Net Operating and Jurisdictional Rate Base amounts. I provided Staff Witnesses Pung and Gottschalk with the COSS, which was used in designing rates.

Q. Does Staff have any recommendations for revising the COSS during the course of this case?

A. Yes, Staff recommends that the COSS be revised to incorporate any decision that is made by the Commission that would affect the COSS.

Q. Does this conclude your testimony?

A. Yes, it does.

S T A T E OF M I C H I G A N

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

*** * * ***

In the matter of the application of	**)**	
CONSUMERS ENERGY COMPANY	**)**	
for authority to increase its rates for	**)**	**Case No. U-17735**
the generation and distribution of	**)**	
electricity and for other relief.	**)**	
	)	

EXHIBITS OF

CHARLES E. PUTNAM

MICHIGAN PUBLIC SERVICE COMMISSION

April 24, 2015

RETURN
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Summary

		Total Electric	Total Jurisdictional Electric	Total Residential	Total Secondary	Total Primary	Total Lighting & Unmetered	Rate GSG	Total Non Jurisdictional
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Total Rate Base	9,241,036	9,204,217	4,498,359	2,510,581	2,095,254	88,191	11,831	36,819
2	Total Rate Revenue	3,934,750	3,910,284	1,745,416	999,213	1,123,820	38,628	3,207	24,466
3	Total Revenue Credits	294,752	294,563	129,358	74,313	89,245	1,468	179	134
4	Total Revenue	4,229,502	4,204,847	1,874,774	1,073,527	1,213,064	40,096	3,386	24,600
5	Expenses:								
6	Fuel and P&I Expense	1,861,437	1,842,327	730,974	438,429	661,213	9,688	2,024	19,110
7	Transmission Expense	407,009	403,547	175,258	97,524	128,445	2,076	244	3,462
8	Other O & M Expense	597,254	595,240	321,807	155,197	110,076	7,697	463	2,014
9	Depreciation & Amortization Expense	483,340	481,630	248,075	136,544	87,527	8,962	523	1,710
10	Other Taxes	227,212	226,761	111,744	63,025	48,390	3,282	320	448
11	Federal Income Taxes	142,450	142,904	62,607	39,848	38,659	1,831	(41)	(465)
12	Total Expenses	3,718,702	3,692,409	1,650,465	930,567	1,074,310	33,536	3,532	26,278
13	Net Operating Income	510,800	512,438	224,310	142,960	138,755	6,560	(146)	(1,679)
14	Other Income Adjustments	4,354	4,326	1,949	1,100	1,250	23	4	28
15	Adjusted Net Operating Income	515,154	516,764	226,259	144,059	140,005	6,583	(142)	(1,651)
16	Rate of Return on Rate Base	5.57%	5.61%	5.03%	5.74%	6.68%	7.46%	-1.20%	-4.48%
17	Index of Return (Jurisdictional)		100	90	102	119	133	(21)	
16	Return on Rate Base @ 6.04%	558,203	555,978	271,722	151,651	126,563	5,327	715	2,224
17	Income Deficiency (Sufficiency)	43,049	39,214	45,463	7,592	(13,441)	(1,256)	857	3,875
18	Revenue Deficiency (Sufficiency)	70,456	64,180	74,408	12,425	(21,999)	(2,056)	1,403	6,342
18b	Additional Rev Requirement	0	0	0	0	0	0	0	0
18c	Total Revenue Deficiency (Sufficiency)	70,456	64,180	74,408	12,425	(21,999)	(2,056)	1,403	6,342
19	Revenue Requirement/Total Cost of Service	4,299,958	4,269,027	1,949,182	1,085,951	1,191,065	38,040	4,789	30,942
20	Less: Revenue Credits	294,752	294,563	129,358	74,313	89,245	1,468	179	134
21	Proposed Rate Design Revenue	4,005,206	3,974,464	1,819,824	1,011,638	1,101,821	36,572	4,610	30,808
22	Production: Capacity Related Cost	1,876,010	1,860,429	808,527	452,841	591,736	6,055	1,270	15,581
23	Production: Energy Related Cost	1,001,162	986,633	364,284	226,589	387,042	7,219	1,498	14,529
24	Distribution Related Cost	939,606	939,155	522,146	287,831	105,267	22,149	1,762	452
25	Distribution Related Cost-Transmission Reclass	8,404	8,353	3,401	1,948	2,886	49	69	51
26	Customer Related Cost	180,090	179,895	121,466	42,429	14,889	1,101	11	195
27	Production: Capacity Related Cost - Jackson Gas Plant	(34,543)	(34,291)	(14,802)	(8,502)	(10,864)	(99)	(24)	(252)
28	Production: Capacity Related Cost - 7 Classics	(38,738)	(38,455)	(16,600)	(9,535)	(12,184)	(110)	(27)	(283)
29	Full Service MWH Sales	33,662,412	33,294,517	12,439,258	7,491,963	13,090,891	225,540	46,865	367,895
30	ROA MWH Sales	4,066,099	4,066,099	-	235,532	3,830,567	-	-	-
31	MWH Sales	37,728,511	37,360,616	12,439,258	7,727,495	16,921,458	225,540	46,865	367,895
32	Customers	1,806,564	1,806,562	1,583,964	211,897	4,007	6,683	11	2

4/24/2015

RETURN
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Residential/Secondary

		Rate RS	Rate RT	Total Residential	Rate GS	Rate GSD	Rate GS GEI	Rate GSD GEI	Total Secondary
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Total Rate Base	4,483,673	14,686	4,498,359	1,246,978	1,144,576	40,959	78,069	2,510,581
2	Total Rate Revenue	1,739,095	6,321	1,745,416	487,307	475,505	12,786	23,615	999,213
3	Total Revenue Credits	128,932	426	129,358	35,292	36,185	930	1,906	74,313
4	Total Revenue	1,868,027	6,747	1,874,774	522,599	511,690	13,715	25,522	1,073,527
5	Expenses:								
6	Fuel and P&I Expense	728,294	2,680	730,974	200,680	221,422	5,214	11,114	438,429
7	Transmission Expense	174,627	632	175,258	44,886	48,871	1,186	2,581	97,524
8	Other O & M Expense	320,820	987	321,807	83,220	65,259	2,365	4,353	155,197
9	Depreciation & Amortization Expense	247,290	785	248,075	69,299	60,742	2,254	4,249	136,544
10	Other Taxes	111,366	378	111,744	31,762	28,439	1,012	1,812	63,025
11	Federal Income Taxes	62,326	281	62,607	20,223	18,950	367	309	39,848
12	Total Expenses	1,644,723	5,742	1,650,465	450,070	443,683	12,397	24,417	930,567
13	Net Operating Income	223,304	1,005	224,310	72,529	68,008	1,318	1,105	142,960
14	Other Income Adjustments	1,943	6	1,949	524	534	14	28	1,100
15	Adjusted Net Operating Income	225,247	1,012	226,259	73,053	68,542	1,332	1,133	144,059
16	Rate of Return on Rate Base	5.02%	6.89%	5.03%	5.86%	5.99%	3.25%	1.45%	5.74%
17	Index of Return (Jurisdictional)	89	123	90	104	107	58	26	102
16	Return on Rate Base @ 6.04%	270,835	887	271,722	75,323	69,138	2,474	4,716	151,651
17	Income Deficiency (Sufficiency)	45,588	(125)	45,463	2,270	596	1,142	3,583	7,592
18	Revenue Deficiency (Sufficiency)	74,612	(204)	74,408	3,716	976	1,870	5,864	12,425
18b	Additional Rev Requirement	0	0	0	0	0	0	0	0
18c	Total Revenue Deficiency (Sufficiency)	74,612	(204)	74,408	3,716	976	1,870	5,864	12,425
19	Revenue Requirement/Total Cost of Service	1,942,639	6,543	1,949,182	526,315	512,666	15,585	31,385	1,085,951
20	Less: Revenue Credits	128,932	426	129,358	35,292	36,185	930	1,906	74,313
21	Proposed Rate Design Revenue	1,813,706	6,118	1,819,824	491,023	476,481	14,655	29,479	1,011,638
22	Production: Capacity Related Cost	805,915	2,612	808,527	210,080	226,270	5,083	11,407	452,841
23	Production: Energy Related Cost	362,764	1,520	364,284	102,325	115,287	2,861	6,116	226,589
24	Distribution Related Cost	520,482	1,664	522,146	145,792	124,328	6,279	11,433	287,831
25	Distribution Related Cost-Transmission Recla	3,390	11	3,401	907	903	49	90	1,948
26	Customer Related Cost	121,155	311	121,466	31,920	9,693	383	433	42,429
27	Production: Capacity Related Cost - Jackson	(14,756)	(47)	(14,802)	(3,957)	(4,250)	(95)	(201)	(8,502)
28	Production: Capacity Related Cost - 7 Classic	(16,548)	(52)	(16,600)	(4,437)	(4,766)	(106)	(226)	(9,535)
29	Full Service MWH Sales	12,389,682	49,576	12,439,258	3,384,011	3,819,945	90,937	197,070	7,491,963
30	ROA MWH Sales	-	-	-	7,315	141,512	17,326	69,379	235,532
31	MWH Sales	12,389,682	49,576	12,439,258	3,391,326	3,961,457	108,263	266,449	7,727,495
32	Customers	1,582,239	1,725	1,583,964	187,112	22,077	1,813	895	211,897

4/24/2015

MICHIGAN PUBLIC SERVICE COMMISSION

Schedule F-1

RETURN
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Primary

		Rate GP	Rate GPD Vlt 1	Rate GPD Vlt 2	Rate GPD Vlt 3	Rate GP GEI	Rate MMPP	Rate GPD GEI Vlt 1	Rate GPD GEI Vlt 2	Rate GPD GEI Vlt 3	Rate E-1	Total Primary		Rate GML	Rate GUL	Rate GU	Total Lighting & Unmetered
		(a)	(b)	(c)	(d)	(e)	(g)	-	-	-	(h)	(i)		(a)	(b)	(c)	(d)
1	Total Rate Base	269,623	189,607	404,674	893,312	37,618	20,152	1,372	12,408	86,414	180,074	2,095,254		2,150	72,072	13,969	88,191
2	Total Rate Revenue	131,262	124,587	203,796	487,684	15,466	21,911	728	5,361	33,383	99,642	1,123,820		888	30,114	7,626	38,628
3	Total Revenue Credits	9,928	10,109	19,013	34,512	1,202	1,082	70	474	2,774	10,081	89,245		38	890	540	1,468
4	Total Revenue	141,190	134,696	222,808	522,196	16,668	22,993	798	5,835	36,157	109,723	1,213,064		926	31,004	8,166	40,096
5	Expenses:																
6	Fuel and P&I Expense	67,575	81,453	149,562	234,205	8,274	14,026	509	3,080	18,318	84,210	661,213		311	5,055	4,322	9,688
7	Transmission Expense	13,254	15,635	29,554	47,919	1,831	-	107	666	3,982	15,497	128,445		76	1,229	771	2,076
8	Other O & M Expense	14,837	10,005	20,672	46,582	1,974	1,211	72	574	4,374	9,775	110,076		162	6,734	801	7,697
9	Depreciation & Amortization Expense	10,701	8,640	19,057	34,687	1,385	787	65	579	3,148	8,478	87,527		151	8,099	712	8,962
10	Other Taxes	6,511	3,803	8,072	24,019	845	711	22	321	1,919	2,167	48,390		66	2,872	344	3,282
11	Federal Income Taxes	6,166	3,303	(879)	29,342	514	1,362	5	134	962	(2,248)	38,659		35	1,531	265	1,831
12	Total Expenses	119,045	122,839	226,038	416,754	14,822	18,096	780	5,354	32,702	117,880	1,074,310		800	25,521	7,215	33,536
13	Net Operating Income	22,146	11,857	(3,230)	105,442	1,846	4,897	19	481	3,455	(8,157)	138,755		126	5,483	951	6,560
14	Other Income Adjustments	143	136	271	486	17	10	1	7	40	139	1,250		0	16	7	23
15	Adjusted Net Operating Income	22,288	11,994	(2,958)	105,927	1,863	4,907	20	488	3,495	(8,018)	140,005		126	5,499	958	6,583
16	Rate of Return on Rate Base	8.27%	6.33%	-0.73%	11.86%	4.95%	24.35%	1.43%	3.93%	4.04%	-4.45%	6.68%		5.86%	7.63%	6.86%	7.46%
17	Index of Return (Jurisdictional)	147	113	(13)	211	88	434	25	70	72	(79)	119		104	136	122	133
16	Return on Rate Base @ 6.04%	16,287	11,453	24,444	53,960	2,272	1,217	83	750	5,220	10,877	126,563		130	4,353	844	5,327
17	Income Deficiency (Sufficiency)	(6,002)	(540)	27,403	(51,967)	410	(3,690)	63	262	1,725	18,895	(13,441)		4	(1,145)	(115)	(1,256)
18	Revenue Deficiency (Sufficiency)	(9,823)	(885)	44,849	(85,052)	670	(6,039)	104	428	2,823	30,925	(21,999)		6	(1,875)	(188)	(2,056)
18b	Additional Rev Requirement	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0
18c	Total Revenue Deficiency (Sufficiency)	(9,823)	(885)	44,849	(85,052)	670	(6,039)	104	428	2,823	30,925	(21,999)		6	(1,875)	(188)	(2,056)
19	Revenue Requirement/Total Cost of Service	131,368	133,812	267,657	437,144	17,338	16,954	902	6,263	38,980	140,648	1,191,065		932	29,129	7,978	38,040
20	Less: Revenue Credits	9,928	10,109	19,013	34,512	1,202	1,082	70	474	2,774	10,081	89,245		38	890	540	1,468
21	Proposed Rate Design Revenue	121,440	123,702	248,644	402,632	16,136	15,872	832	5,789	36,206	130,567	1,101,821		895	28,239	7,438	36,572
22	Production: Capacity Related Cost	62,486	69,287	140,296	209,206	7,686	3,118	520	3,319	17,753	78,067	591,736		162	2,519	3,373	6,055
23	Production: Energy Related Cost	37,284	50,119	89,350	130,068	4,762	11,509	274	1,557	10,160	51,959	387,042		259	4,212	2,747	7,219
24	Distribution Related Cost	18,438	2,606	16,279	55,903	3,311	947	25	821	7,604	(666)	105,267		445	20,476	1,228	22,149
25	Distribution Related Cost-Transmission Recla	272	480	647	913	52	80	3	34	126	279	2,886		2	38	8	49
26	Customer Related Cost	2,960	1,211	2,073	6,543	325	218	9	59	563	929	14,889		26	993	82	1,101
27	Production: Capacity Related Cost - Jackson	(1,203)	(1,243)	(2,384)	(4,138)	(140)	(87)	(9)	(61)	(325)	(1,273)	(10,864)		(2)	(34)	(62)	(99)
28	Production: Capacity Related Cost - 7 Classic	(1,350)	(1,394)	(2,674)	(4,641)	(157)	(98)	(10)	(68)	(364)	(1,427)	(12,184)		(2)	(38)	(70)	(110)
29	Full Service MWH Sales	1,251,908	1,713,151	3,005,751	4,423,726	155,897	355,200	9,667	55,603	341,311	1,778,677	13,090,891		8,058	131,024	86,458	225,540
30	ROA MWH Sales	36,630	1,117,073	1,418,477	985,416	14,694	-	3,060	83,459	171,758	-	3,830,567		-	-	-	-
31	MWH Sales	1,288,538	2,830,224	4,424,228	5,409,142	170,591	355,200	12,727	139,062	513,069	1,778,677	16,921,458		8,058	131,024	86,458	225,540
32	Customers	1,604	49	157	1,786	167	12	2	8	222	-	4,007		301	5,904	478	6,683

Rate Base Summary
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Summary

		Total Electric	Total Jurisdictional Electric	Total Residential	Total Secondary	Total Primary	Total Lighting & Unmetered	Rate GSG	Total Non Jurisdictional
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Net Plant								
2	Production	3,755,806	3,728,407	1,609,421	924,436	1,181,264	10,711	2,575	27,399
3	Transmission	35,697	35,498	14,228	8,208	12,492	214	357	199
4	Distribution	4,396,266	4,393,151	2,373,509	1,317,617	625,784	67,705	8,536	3,115
5	General/Common/Intangible	474,310	472,482	250,246	123,643	92,735	5,523	335	1,828
6	Plant Purchased/Sold	0	0	0	0	0	0	0	0
7	Total Net Plant	8,662,079	8,629,538	4,247,405	2,373,904	1,912,274	84,153	11,803	32,541
8	Working Capital								
9	Total Current Assets	1,538,386	1,530,714	743,817	398,028	370,651	17,242	976	7,672
10	Total Current Liabilities	930,686	927,309	476,877	252,469	184,573	12,488	902	3,377
11	Total Working Capital	607,700	603,405	266,939	145,559	186,078	4,753	74	4,295
12	Additions to Rate Base	0	0	0	0	0	0	0	0
13	Deductions from Rate Base	28,743	28,726	15,985	8,882	3,098	715	45	17
14	Adjustments to Rate Base	(28,743)	(28,726)	(15,985)	(8,882)	(3,098)	(715)	(45)	(17)
15	Total Rate Base	9,241,036	9,204,217	4,498,359	2,510,581	2,095,254	88,191	11,831	36,819

Rate Base Summary
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Residential/Secondary

		Rate RS	Rate RT	Total Residential	Rate GS	Rate GSD	Rate GS GEI	Rate GSD GEI	Total Secondary
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Net Plant								
2	Production	1,604,352	5,069	1,609,421	430,196	462,070	10,285	21,885	924,436
3	Transmission	14,185	43	14,228	3,830	3,727	231	420	8,208
4	Distribution	2,365,631	7,878	2,373,509	680,562	560,310	27,149	49,595	1,317,617
5	General/Common/Intangible	249,479	767	250,246	65,328	53,097	1,822	3,397	123,643
6	Plant Purchased/Sold	0	0	0	0	0	0	0	0
7	Total Net Plant	4,233,648	13,757	4,247,405	1,179,917	1,079,204	39,486	75,297	2,373,904
8	Working Capital								
9	Total Current Assets	741,350	2,466	743,817	201,180	180,515	5,671	10,662	398,028
10	Total Current Liabilities	475,391	1,486	476,877	129,479	111,415	4,016	7,559	252,469
11	Total Working Capital	265,960	980	266,939	71,701	69,100	1,655	3,104	145,559
12	Additions to Rate Base	0	0	0	0	0	0	0	0
13	Deductions from Rate Base	15,934	51	15,985	4,640	3,729	183	331	8,882
14	Adjustments to Rate Base	(15,934)	(51)	(15,985)	(4,640)	(3,729)	(183)	(331)	(8,882)
15	Total Rate Base	4,483,673	14,686	4,498,359	1,246,978	1,144,576	40,959	78,069	2,510,581

4/24/2015

MICHIGAN PUBLIC SERVICE COMMISSION

Schedule F-1

Rate Base Summary
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Primary

		Rate GP	Rate GPD Vlt 1	Rate GPD Vlt 2	Rate GPD Vlt 3	Rate GP GEI	Rate MMPP	Rate GPD GEI Vlt 1	Rate GPD GEI Vlt 2	Rate GPD GEI Vlt 3	Rate E-1	Total Primary	Rate GML	Rate GUL	Rate GU	Total Lighting & Unmetered
		(a)	(b)	(c)	(d)	(e)	(g)	-	-	-	(h)	(i)	(a)	(b)	(c)	(d)
1	Net Plant															
2	Production	130,849	135,108	259,224	449,974	15,243	9,512	1,017	6,633	35,338	138,366	1,181,264	230	3,732	6,749	10,711
3	Transmission	1,151	2,196	2,783	3,802	237	419	13	164	581	1,145	12,492	11	176	27	214
4	Distribution	104,718	22,323	90,208	324,854	18,184	5,386	155	4,325	41,925	13,705	625,784	1,680	60,683	5,342	67,705
5	General/Common/Intangible	12,339	8,528	17,791	39,123	1,602	761	64	500	3,584	8,442	92,735	113	4,769	641	5,523
6	Plant Purchased/Sold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Net Plant	249,057	168,156	370,006	817,753	35,266	16,078	1,250	11,622	81,428	161,658	1,912,274	2,033	69,360	12,760	84,153
8	Working Capital															
9	Total Current Assets	44,952	38,632	71,388	154,563	5,650	5,654	251	1,884	12,501	35,176	370,651	373	14,297	2,571	17,242
10	Total Current Liabilities	23,880	17,059	36,240	77,433	3,210	1,551	128	1,074	7,313	16,685	184,573	243	10,919	1,326	12,488
11	Total Working Capital	21,072	21,573	35,148	77,129	2,440	4,103	123	810	5,188	18,491	186,078	130	3,378	1,245	4,753
12	Additions to Rate Base	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Deductions from Rate Base	506	122	481	1,570	88	29	1	23	203	75	3,098	13	666	36	715
14	Adjustments to Rate Base	(506)	(122)	(481)	(1,570)	(88)	(29)	(1)	(23)	(203)	(75)	(3,098)	(13)	(666)	(36)	(715)
15	Total Rate Base	269,623	189,607	404,674	893,312	37,618	20,152	1,372	12,408	86,414	180,074	2,095,254	2,150	72,072	13,969	88,191
													0	0	0	0

4/24/2015

O&M Summary
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Summary

		Total Electric	Total Jurisdictional Electric	Total Residential	Total Secondary	Total Primary	Total Lighting & Unmetered	Rate GSG	Total Non Jurisdictional
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Production								
2	Fuel Expense	671,890	663,267	251,505	154,514	252,099	4,284	865	8,623
3	Purchased & Interchange Power Expense	1,189,547	1,179,060	479,469	283,915	409,114	5,403	1,159	10,487
4	Total Fuel and P&I Expense	1,861,437	1,842,327	730,974	438,429	661,213	9,688	2,024	19,110
5	Fossil O&M Exp	138,804	137,684	57,743	33,522	45,771	530	118	1,120
6	Nuclear O&M Exp	0	0	0	0	0	0	0	0
7	Hydro O&M Exp	11,170	11,089	4,787	2,749	3,513	32	8	81
8	Peaker O&M Exp	7,988	7,915	3,183	1,877	2,804	41	9	73
9	Other O&M	8,414	8,353	3,606	2,071	2,646	24	6	61
10	Total Prod O&M Exp	166,376	165,040	69,318	40,220	54,735	628	140	1,336
11	Total Prod O&M Expense Including Fuel and P&I	2,027,813	2,007,367	800,292	478,649	715,948	10,315	2,163	20,446
12	Trans and Dist O&M								
13	Trans O&M Exp	407,009	403,547	175,258	97,524	128,445	2,076	244	3,462
14	Other O&M Adjustments	3,065	3,045	1,253	714	1,039	18	22	20
15	Distr Oper Exp	99,073	99,058	57,367	28,590	9,236	3,800	65	15
16	Distr Maint Exp	128,001	127,973	73,075	40,497	12,882	1,373	146	28
17	Total T&D Expense	637,148	633,623	306,954	167,325	151,602	7,266	476	3,525
18	Customer Related O&M								
19	Customer Accounts Exp	73,988	73,831	53,856	12,175	7,414	381	5	157
20	Customer Service Exp	6,475	6,437	3,029	1,593	1,754	61	1	38
21	Sales Expense	72	72	63	8	0	0	0	0
22	Total Customer Expense	80,535	80,340	56,948	13,776	9,168	442	6	195
23	Admin & General Expense	120,204	119,783	63,845	31,400	23,016	1,437	85	421
24	Total Electric O&M Expense	2,865,700	2,841,114	1,228,039	691,150	899,734	19,460	2,730	24,586

O&M Summary
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Residential/Secondary

		Rate RS	Rate RT	Total Residential	Rate GS	Rate GSD	Rate GS GEI	Rate GSD GEI	Total Secondary
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Production								
2	Fuel Expense	250,509	996	251,505	70,093	78,465	1,901	4,055	154,514
3	Purchased & Interchange Power Expense	477,785	1,683	479,469	130,587	142,957	3,313	7,058	283,915
4	Total Fuel and P&I Expense	728,294	2,680	730,974	200,680	221,422	5,214	11,114	438,429
5	Fossil O&M Exp	57,550	192	57,743	15,495	16,833	381	814	33,522
6	Nuclear O&M Exp	0	0	0	0	0	0	0	0
7	Hydro O&M Exp	4,771	15	4,787	1,279	1,374	31	65	2,749
8	Peaker O&M Exp	3,172	11	3,183	859	949	22	47	1,877
9	Other O&M	3,594	11	3,606	964	1,035	23	49	2,071
10	Total Prod O&M Exp	69,088	230	69,318	18,597	20,191	456	975	40,220
11	Total Prod O&M Expense Including Fuel and P&I	797,381	2,910	800,292	219,278	241,613	5,670	12,089	478,649
12	Trans and Dist O&M								
13	Trans O&M Exp	174,627	632	175,258	44,886	48,871	1,186	2,581	97,524
14	Other O&M Adjustments	1,249	4	1,253	332	335	16	31	714
15	Distr Oper Exp	57,126	241	57,367	16,823	10,492	461	815	28,590
16	Distr Maint Exp	72,857	218	73,075	21,825	16,407	813	1,452	40,497
17	Total T&D Expense	305,859	1,095	306,954	83,866	76,105	2,477	4,878	167,325
18	Customer Related O&M								
19	Customer Accounts Exp	53,769	87	53,856	8,185	3,681	132	177	12,175
20	Customer Service Exp	3,019	10	3,029	793	742	20	37	1,593
21	Sales Expense	63	0	63	7	1	0	0	8
22	Total Customer Expense	56,851	98	56,948	8,985	4,425	152	214	13,776
23	Admin & General Expense	63,650	196	63,845	16,657	13,410	466	866	31,400
24	Total Electric O&M Expense	1,223,741	4,298	1,228,039	328,787	335,552	8,765	18,047	691,150

4/24/2015

MICHIGAN PUBLIC SERVICE COMMISSION

Schedule F-1

O&M Summary
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Primary

		Rate GP	Rate GPD Vlt 1	Rate GPD Vlt 2	Rate GPD Vlt 3	Rate GP GEI	Rate MMPP	Rate GPD GEI Vlt 1	Rate GPD GEI Vlt 2	Rate GPD GEI Vlt 3	Rate E-1	Total Primary	Rate GML	Rate GUL	Rate GU	Lighting & Unmetered
		(a)	(b)	(c)	(d)	(e)	(g)	-	-	-	(h)	(i)	(a)	(b)	(c)	(d)
1	Production															
2	Fuel Expense	24,858	31,987	57,737	86,468	3,113	6,740	185	1,073	6,750	33,188	252,099	148	2,402	1,735	4,284
3	Purchased & Interchange Power Expense	42,718	49,466	91,825	147,737	5,161	7,286	325	2,007	11,568	51,022	409,114	163	2,653	2,587	5,403
4	Total Fuel and P&I Expense	67,575	81,453	149,562	234,205	8,274	14,026	509	3,080	18,318	84,210	661,213	311	5,055	4,322	9,688
5	Fossil O&M Exp	4,888	5,419	10,174	16,929	579	608	38	240	1,324	5,573	45,771	15	239	277	530
6	Nuclear O&M Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Hydro O&M Exp	389	402	771	1,338	45	28	3	20	105	412	3,513	1	11	20	32
8	Peaker O&M Exp	285	346	633	998	35	56	2	13	78	358	2,804	1	22	18	41
9	Other O&M	293	303	581	1,008	34	21	2	15	79	310	2,646	1	8	15	24
10	Total Prod O&M Exp	5,855	6,470	12,159	20,274	693	713	45	288	1,585	6,652	54,735	17	280	331	628
11	Total Prod O&M Expense Including Fuel and P&I	73,431	87,923	161,721	254,479	8,967	14,739	555	3,368	19,903	90,862	715,948	328	5,335	4,652	10,315
12	Trans and Dist O&M															
13	Trans O&M Exp	13,254	15,635	29,554	47,919	1,831	-	107	666	3,982	15,497	128,445	76	1,229	771	2,076
14	Other O&M Adjustments	99	166	234	337	18	25	1	11	44	104	1,039	1	13	3	18
15	Distr Oper Exp	2,422	93	716	4,945	328	36	2	35	630	30	9,236	56	3,666	79	3,800
16	Distr Maint Exp	2,281	168	1,533	7,306	403	69	1	73	941	106	12,882	43	1,173	157	1,373
17	Total T&D Expense	18,056	16,063	32,036	60,507	2,580	129	112	785	5,597	15,737	151,602	176	6,080	1,010	7,266
18	Customer Related O&M															
19	Customer Accounts Exp	885	817	1,339	3,207	104	144	5	35	222	656	7,414	14	308	59	381
20	Customer Service Exp	204	195	319	758	24	34	1	8	52	157	1,754	1	48	12	61
21	Sales Expense	0	0	0	0	0	0	0	0	0	-	0	0	0	0	0
22	Total Customer Expense	1,090	1,012	1,659	3,965	128	179	6	43	274	813	9,168	15	356	71	442
23	Admin & General Expense	3,090	2,096	4,372	9,756	403	190	16	124	900	2,070	23,016	29	1,247	161	1,437
24	Total Electric O&M Expense	95,667	107,093	199,788	328,706	12,078	15,236	688	4,320	26,674	109,482	899,734	549	13,018	5,894	19,460

4/24/2015

Allocators 1
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Summary

		Alloc	Total Electric (a)	Total Jurisdictional Electric (b)	Total Residential (c)	Total Secondary (d)	Total Primary (e)	Total Lighting & Unmetered (f)	Rate GSG (g)	Total Non Jurisdictional (h)
	Input Allocation Schedules									
1	Energy @ Generation	100	100.000	98.952	37.708	22.711	37.715	0.684	0.135	1.048
2	Energy On-Peak @ Generation	101	100.000	98.952	35.911	24.689	37.819	0.428	0.106	1.048
3	Energy Off-Peak @ Generation	102	100.000	98.952	39.731	20.484	37.598	0.971	0.168	1.048
4	Energy On-Peak @ Generation Summer	103	100.000	98.952	37.555	23.879	37.120	0.323	0.076	1.048
5	Energy Off-Peak @ Generation Summer	104	100.000	98.952	40.630	19.718	37.602	0.864	0.138	1.048
6	Energy On-Peak @ Generation Non-Summer	105	100.000	98.952	34.974	25.150	38.217	0.488	0.123	1.048
7	Energy Off-Peak @ Generation Non-Summer	106	100.000	98.952	39.233	20.909	37.595	1.030	0.185	1.048
8	Energy Critical On-Peak @ Gen	107	100.000	98.952	38.295	24.686	35.692	0.225	0.053	1.048
9	Energy Summer Mid-Peak @ Gen	108	100.000	98.952	37.318	23.621	37.576	0.354	0.083	1.048
10	12CP Dmd @ Generation	120	100.000	99.149	43.060	23.961	31.558	0.510	0.060	0.851
11	4CP Dmd @ Generation	121	100.000	99.270	44.520	25.221	29.330	0.152	0.046	0.730
12	Class Peak @ Subtransmission	122	100.000	99.936	45.404	25.884	27.232	0.635	0.780	0.064
13	Classpeak @ Transmission	127	100.000	99.350	40.870	23.299	33.908	0.571	0.702	0.650
13	Total Rate Revenue	143	100.000	99.385	44.303	25.376	28.710	0.979	0.017	0.615
14	Billed Sales	150	100.000	99.025	32.970	20.482	44.851	0.598	0.124	0.975
15	Billed Sales Excluding Rate E1	151	100.000	98.977	34.602	21.495	42.122	0.627	0.130	1.023
16	Number Of Customers	160	100.000	100.000	87.678	11.729	0.222	0.370	0.001	0.000
17	Weighted Customer	170	100.000	99.997	60.134	27.744	12.064	0.023	0.032	0.003
	Calculated Allocation Schedules									
18	4CP 75/0/25	220	100.000	99.270	42.852	24.614	31.452	0.285	0.069	0.730
19	4CP 75/0/25 Exc WFR	222	100.000	99.959	43.145	24.783	31.674	0.287	0.069	0.041
20	4CP Dmd @ Gen Jurisdictional	224	100.000	100.000	44.847	25.407	29.546	0.153	0.047	-
21	12CP Demand @ Subtrans	226	100.000	100.000	47.094	26.206	26.120	0.558	0.022	-
22	12CP 75/0/25	228	100.000	99.149	41.743	23.660	33.114	0.554	0.079	0.851
23	Classpeak @ Primary	230	100.000	100.000	50.445	28.757	20.073	0.705	0.020	-
24	Classpeak @ Secondary	231	100.000	100.000	63.129	35.988	-	0.882	-	-
25	Classpeak for Streetlighting	233	100.000	99.198	-	-	-	99.198	-	0.802
26	Classpeak @ Single Phase	235	100.000	100.000	63.129	35.988	-	0.882	-	-
27	Billed Sales ROA	252	100.000	100.000	-	5.793	94.207	-	-	-
28	Billed Sales - Primary	253	100.000	100.000	44.778	27.817	26.589	0.812	0.004	-
29	Customers - Residential	260	100.000	100.000	100.000	-	-	-	-	-
30	Customers - Drops	261	100.000	100.000	-	100.000	-	-	-	-
31	Customers - NonPID	263	100.000	100.000	88.186	11.797	-	0.017	-	-
32	Customers - NonMunicipal	264	100.000	100.000	88.004	11.773	0.223	-	0.001	0.000
33	PIS - 138kV Distribution	301	100.000	99.350	40.870	23.299	33.908	0.571	0.702	0.650
34	PIS - 46kV Distribution	302	100.000	99.936	45.404	25.884	27.232	0.635	0.780	0.064
35	PIS - 138kV Dist Subs S&E	303	100.000	99.350	40.870	23.299	33.908	0.571	0.702	0.650
36	PIS - 46kV Dist Subs S&E	304	100.000	99.936	45.404	25.884	27.232	0.635	0.780	0.064

Allocators 1
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Residential/Secondary

		Alloc	Rate RS (a)	Rate RT (b)	Total Residential (c)	Rate GS (d)	Rate GSD (e)	Rate GS GEI (f)	Rate GSD GEI (g)	Total Secondary (h)
	Input Allocation Schedules									
1	Energy @ Generation	100	37.558	0.150	37.708	10.258	11.580	0.276	0.597	22.711
2	Energy On-Peak @ Generation	101	35.767	0.143	35.911	11.466	12.207	0.345	0.671	24.689
3	Energy Off-Peak @ Generation	102	39.573	0.158	39.731	8.898	10.873	0.198	0.515	20.484
4	Energy On-Peak @ Generation Summer	103	37.422	0.133	37.555	10.645	12.411	0.275	0.549	23.879
5	Energy Off-Peak @ Generation Summer	104	40.485	0.145	40.630	8.026	11.079	0.163	0.450	19.718
6	Energy On-Peak @ Generation Non-Summer	105	34.825	0.149	34.974	11.934	12.091	0.385	0.740	25.150
7	Energy Off-Peak @ Generation Non-Summer	106	39.067	0.166	39.233	9.382	10.759	0.217	0.551	20.909
8	Energy Critical On-Peak @ Gen	107	38.170	0.125	38.295	11.014	12.885	0.258	0.528	24.686
9	Energy Summer Mid-Peak @ Gen	108	37.183	0.135	37.318	10.526	12.259	0.280	0.555	23.621
10	12CP Dmd @ Generation	120	42.905	0.155	43.060	11.028	12.007	0.291	0.634	23.961
11	4CP Dmd @ Generation	121	44.391	0.130	44.520	11.841	12.531	0.273	0.577	25.221
12	Class Peak @ Subtransmission	122	45.259	0.146	45.404	12.025	12.150	0.593	1.116	25.884
13	Classpeak @ Transmission	127	40.739	0.131	40.870	10.824	10.937	0.534	1.004	23.299
13	Total Rate Revenue	143	44.143	0.161	44.303	12.366	12.085	0.325	0.600	25.376
14	Billed Sales	150	32.839	0.131	32.970	8.989	10.500	0.287	0.706	20.482
15	Billed Sales Excluding Rate E1	151	34.464	0.138	34.602	9.433	11.019	0.301	0.741	21.495
16	Number Of Customers	160	87.583	0.095	87.678	10.357	1.222	0.100	0.050	11.729
17	Weighted Customer	170	59.692	0.443	60.134	19.259	7.975	0.187	0.323	27.744
	Calculated Allocation Schedules									
18	4CP 75/0/25	220	42.717	0.135	42.852	11.454	12.303	0.274	0.583	24.614
19	4CP 75/0/25 Exc WFR	222	43.009	0.136	43.145	11.533	12.388	0.276	0.587	24.783
20	4CP Dmd @ Gen Jurisdictional	224	44.717	0.131	44.847	11.928	12.623	0.275	0.581	25.407
21	12CP Demand @ Subtrans	226	46.924	0.170	47.094	12.061	13.132	0.319	0.693	26.206
22	12CP 75/0/25	228	41.589	0.154	41.743	10.841	11.906	0.288	0.625	23.660
23	Classpeak @ Primary	230	50.283	0.162	50.445	13.360	13.499	0.659	1.240	28.757
24	Classpeak @ Secondary	231	62.927	0.203	63.129	16.719	16.893	0.825	1.551	35.988
25	Classpeak for Streetlighting	233	-	-	-	-	-	-	-	-
26	Classpeak @ Single Phase	235	62.927	0.203	63.129	16.719	16.893	0.825	1.551	35.988
27	Billed Sales ROA	252	-	-	-	0.180	3.480	0.426	1.706	5.793
28	Billed Sales - Primary	253	44.599	0.178	44.778	12.208	14.260	0.390	0.959	27.817
29	Customers - Residential	260	99.891	0.109	100.000	-	-	-	-	-
30	Customers - Drops	261	-	-	-	88.303	10.419	0.856	0.422	100.000
31	Customers - NonPID	263	88.090	0.096	88.186	10.417	1.229	0.101	0.050	11.797
32	Customers - NonMunicipal	264	87.908	0.096	88.004	10.396	1.227	0.101	0.050	11.773
33	PIS - 138kV Distribution	301	40.739	0.131	40.870	10.824	10.937	0.534	1.004	23.299
34	PIS - 46kV Distribution	302	45.259	0.146	45.404	12.025	12.150	0.593	1.116	25.884
35	PIS - 138kV Dist Subs S&E	303	40.739	0.131	40.870	10.824	10.937	0.534	1.004	23.299
36	PIS - 46kV Dist Subs S&E	304	45.259	0.146	45.404	12.025	12.150	0.593	1.116	25.884

MICHIGAN PUBLIC SERVICE COMMISSION

Schedule F-1

Allocators 1
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Primary

		Alloc	Rate GP	Rate GPD Vlt 1	Rate GPD Vlt 2	Rate GPD Vlt 3	Rate GP GEI	Rate MMPP	Rate GPD GEI Vlt 1	Rate GPD GEI Vlt 2	Rate GPD GEI Vlt 3	Rate E-1	Total Primary	Rate GML	Rate GUL	Rate GU	Lighting & Unmetered
			(a)	(b)	(c)	(d)	(e)	(g)	-	-	-	(h)	(i)	(a)	(b)	(c)	(d)
	Input Allocation Schedules																
1	Energy @ Generation	100	3.638	4.859	8.661	12.868	0.453	1.012	0.027	0.160	0.993	5.045	37.715	0.024	0.397	0.262	0.684
2	Energy On-Peak @ Generation	101	4.275	4.537	8.558	13.031	0.558	1.036	0.028	0.161	1.105	4.528	37.819	0.011	0.181	0.236	0.428
3	Energy Off-Peak @ Generation	102	2.920	5.220	8.776	12.683	0.335	0.986	0.027	0.160	0.866	5.626	37.598	0.039	0.640	0.291	0.971
4	Energy On-Peak @ Generation Summer	103	4.231	4.304	8.212	13.311	0.442	0.934	0.029	0.176	1.021	4.459	37.120	0.006	0.098	0.219	0.323
5	Energy Off-Peak @ Generation Summer	104	2.928	5.004	8.609	13.121	0.280	0.935	0.028	0.187	0.841	5.669	37.602	0.034	0.559	0.270	0.864
6	Energy On-Peak @ Generation Non-Summer	105	4.301	4.670	8.756	12.872	0.624	1.094	0.028	0.152	1.153	4.568	38.217	0.014	0.228	0.246	0.488
7	Energy Off-Peak @ Generation Non-Summer	106	2.915	5.340	8.868	12.441	0.365	1.014	0.026	0.145	0.880	5.602	37.595	0.042	0.685	0.303	1.030
8	Energy Critical On-Peak @ Gen	107	3.955	3.776	7.836	13.448	0.412	0.814	0.030	0.176	1.011	4.235	35.692	-	-	0.225	0.225
9	Energy Summer Mid-Peak @ Gen	108	4.320	4.473	8.332	13.268	0.451	0.972	0.029	0.177	1.024	4.531	37.576	0.008	0.130	0.216	0.354
10	12CP Dmd @ Generation	120	3.256	3.842	7.261	11.773	0.450	-	0.026	0.164	0.978	3.807	31.558	0.019	0.302	0.189	0.510
11	4CP Dmd @ Generation	121	3.429	3.173	6.308	11.672	0.390	-	0.027	0.182	0.923	3.227	29.330	-	-	0.152	0.152
12	Class Peak @ Subtransmission	122	3.594	-	8.474	12.226	0.663	0.289	-	0.406	1.581	-	27.232	0.030	0.481	0.124	0.635
13	Classpeak @ Transmission	127	3.235	5.422	7.628	11.005	0.597	0.802	0.034	0.365	1.423	3.398	33.908	0.027	0.433	0.111	0.571
13	Total Rate Revenue	143	3.343	3.192	5.229	12.413	0.394	0.563	0.019	0.137	0.851	2.568	28.710	0.023	0.761	0.195	0.979
14	Billed Sales	150	3.415	7.502	11.726	14.337	0.452	0.941	0.034	0.369	1.360	4.714	44.851	0.021	0.347	0.229	0.598
15	Billed Sales Excluding Rate E1	151	3.584	7.873	12.307	15.046	0.475	0.988	0.035	0.387	1.427	-	42.122	0.022	0.364	0.240	0.627
16	Number Of Customers	160	0.089	0.003	0.009	0.099	0.009	0.001	0.000	0.000	0.012	-	0.222	0.017	0.327	0.026	0.370
17	Weighted Customer	170	4.688	0.151	0.484	5.501	0.488	0.037	0.006	0.025	0.684	-	12.064	0.023	-	-	0.023
	Calculated Allocation Schedules																
18	4CP 75/0/25	220	3.484	3.597	6.902	11.981	0.406	0.253	0.027	0.177	0.941	3.684	31.452	0.006	0.099	0.180	0.285
19	4CP 75/0/25 Exc WFR	222	3.508	3.623	6.951	12.064	0.409	0.256	0.027	0.178	0.947	3.711	31.674	0.006	0.100	0.181	0.287
20	4CP Dmd @ Gen Jurisdictional	224	3.454	3.196	6.355	11.758	0.393	-	0.027	0.183	0.929	3.250	29.546	-	-	0.153	0.153
21	12CP Demand @ Subtrans	226	3.562	-	7.941	12.876	0.492	-	-	0.179	1.070	-	26.120	0.020	0.330	0.207	0.558
22	12CP 75/0/25	228	3.353	4.098	7.615	12.053	0.451	0.253	0.027	0.163	0.982	4.119	33.114	0.020	0.326	0.208	0.554
23	Classpeak @ Primary	230	3.992	-	-	13.583	0.736	0.005	-	-	1.756	-	20.073	0.033	0.535	0.138	0.705
24	Classpeak @ Secondary	231	-	-	-	-	-	-	-	-	-	-	-	0.041	0.669	0.172	0.882
25	Classpeak for Streetlighting	233	-	-	-	-	-	-	-	-	-	-	-	5.747	93.450	-	99.198
26	Classpeak @ Single Phase	235	-	-	-	-	-	-	-	-	-	-	-	0.041	0.669	0.172	0.882
27	Billed Sales ROA	252	0.901	27.473	34.885	24.235	0.361	-	0.075	2.053	4.224	-	94.207	-	-	-	-
28	Billed Sales - Primary	253	4.638	-	-	19.471	0.614	0.019	-	-	1.847	-	26.589	0.029	0.472	0.311	0.812
29	Customers - Residential	260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Customers - Drops	261	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Customers - NonPID	263	-	-	-	-	-	-	-	-	-	-	-	0.017	-	-	0.017
32	Customers - NonMunicipal	264	0.089	0.003	0.009	0.099	0.009	0.001	0.000	0.000	0.012	-	0.223	-	-	-	-
33	PIS - 138kV Distribution	301	3.235	5.422	7.628	11.005	0.597	0.802	0.034	0.365	1.423	3.398	33.908	0.027	0.433	0.111	0.571
34	PIS - 46kV Distribution	302	3.594	-	8.474	12.226	0.663	0.289	-	0.406	1.581	-	27.232	0.030	0.481	0.124	0.635
35	PIS - 138kV Dist Subs S&E	303	3.235	5.422	7.628	11.005	0.597	0.802	0.034	0.365	1.423	3.398	33.908	0.027	0.433	0.111	0.571
36	PIS - 46kV Dist Subs S&E	304	3.594	-	8.474	12.226	0.663	0.289	-	0.406	1.581	-	27.232	0.030	0.481	0.124	0.635

Allocators 2
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Summary

		Alloc	Total Electric (a)	Total Jurisdictional Electric (b)	Total Residential (c)	Total Secondary (d)	Total Primary (e)	Total Lighting & Unmetered (f)	Rate GSG (g)	Total Non Jurisdictional (h)
	Calculated Allocation Schedules									
1	PIS - Overhead Primary System	305	100.000	100.000	63.129	35.988	-	0.882	-	(0.000)
2	PIS - Distribution Distribution	306	100.000	99.997	58.630	32.420	5.975	2.964	0.008	0.003
3	Overhead Distribution	307	100.000	99.987	58.369	32.369	8.534	0.628	0.088	0.013
4	Underground Distribution	308	100.000	100.000	62.046	35.370	1.715	0.867	0.002	(0.000)
5	Total Dist PIS	309	100.000	99.940	55.612	30.902	10.779	2.489	0.158	0.060
6	Distribution Services	310	100.000	100.000	66.550	33.450	-	-	-	-
7	Streetlighting Equipment	311	100.000	99.877	-	-	-	99.877	-	0.123
8	Line Equipment	312	100.000	100.000	61.569	35.099	2.469	0.861	0.002	-
9	Meters	313	100.000	99.997	60.135	27.744	12.064	0.023	0.032	0.003
10	PIS - System Power Control	314	100.000	99.742	43.907	25.030	29.437	0.614	0.755	0.258
11	PIS - General	315	100.000	99.463	52.817	26.054	19.337	1.178	0.078	0.537
12	Total PIS	316	100.000	99.671	50.719	28.251	18.991	1.589	0.122	0.329
13	Distribution Depreciation	317	100.000	99.958	58.271	32.431	5.095	4.061	0.100	0.042
14	CWIP	330	100.000	99.365	44.773	25.260	28.710	0.538	0.083	0.635
15	Working Capital	340	100.000	99.293	43.926	23.953	30.620	0.782	0.012	0.707
16	Rate Base	390	100.000	99.602	48.678	27.168	22.673	0.954	0.128	0.398
17	Operations - Distribution excl Sup & Eng	400	100.000	99.987	58.070	28.898	9.084	3.878	0.057	0.013
18	Maintenance - Distribution excl Sup & Eng	401	100.000	99.989	57.930	32.058	8.823	1.104	0.073	0.011
19	Operations - 138kV Distribution excl Sup & Eng	402	100.000	99.294	43.425	24.645	30.704	0.278	0.243	0.706
20	Maintenance - 138kV Distribution excl Sup & Eng	403	100.000	99.468	41.589	23.680	33.119	0.496	0.584	0.532
21	Operations - 46kV Distribution excl Sup & Eng	404	100.000	99.936	45.404	25.884	27.232	0.635	0.780	0.064
22	Maintenance - 46kV Distribution excl Sup & Eng	405	100.000	99.936	45.404	25.884	27.232	0.635	0.780	0.064
23	HV Distribution O&M exp.	406	100.000	99.815	44.474	25.345	28.675	0.596	0.725	0.185
24	Distribution O&M, excl. HV Dist	407	100.000	99.988	58.013	30.637	8.925	2.348	0.065	0.012
25	Customer Accounting	408	100.000	99.788	72.790	16.456	10.021	0.514	0.006	0.212
26	Customer Acounts & Service	409	100.000	99.758	70.697	17.111	11.394	0.549	0.007	0.242
27	Distribution O&M	410	100.000	99.981	57.445	30.425	9.740	2.278	0.093	0.019
28	Customer & Sales O&M	411	100.000	99.758	70.712	17.106	11.384	0.549	0.007	0.242
29	Administrative and General O&M	412	100.000	99.650	53.114	26.122	19.148	1.195	0.071	0.350
30	Jurisdictional Distribution O&M	414	100.000	100.000	57.456	30.431	9.742	2.279	0.093	-
31	O&M Excluding Adjustments	438	100.000	99.142	42.853	24.118	31.397	0.679	0.095	0.858
32	Pre Tax NOI	439	100.000	100.319	43.950	27.973	27.139	1.285	(0.029)	(0.327)
33	R&PP Tax	440	100.000	99.738	50.663	28.307	19.018	1.556	0.193	0.262
34	Depreciation & Amortization Expense	442	100.000	99.646	51.325	28.250	18.109	1.854	0.108	0.354
35	Non PSCR O&M Expense	443	100.000	99.664	53.948	25.999	18.350	1.292	0.074	0.336
36	Distribution Depreciation Expense	444	100.000	99.951	57.659	31.939	6.849	3.354	0.149	0.049
37	Gen/Comm/Int Depreciation Expense	445	100.000	99.650	53.114	26.122	19.148	1.195	0.071	0.350
38	Production Labor	500	100.000	99.270	42.852	24.614	31.452	0.285	0.069	0.730
39	Total Labor	502	100.000	99.650	53.114	26.122	19.148	1.195	0.071	0.350
40	50% O&M, 50% Net Plant	600	100.000	99.504	47.498	26.588	24.393	0.899	0.126	0.496
41	50/50 PIS & Labor	601	100.000	99.660	51.916	27.187	19.069	1.392	0.096	0.340

Allocators 2
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Residential/Secondary

		Alloc	Rate RS (a)	Rate RT (b)	Total Residential (c)	Rate GS (d)	Rate GSD (e)	Rate GS GEI (f)	Rate GSD GEI (g)	Total Secondary (h)
	Calculated Allocation Schedules									
1	PIS - Overhead Primary System	305	62.927	0.203	63.129	16.719	16.893	0.825	1.551	35.988
2	PIS - Distribution Distribution	306	58.445	0.186	58.630	17.299	13.298	0.651	1.172	32.420
3	Overhead Distribution	307	58.210	0.159	58.369	17.863	12.728	0.645	1.133	32.369
4	Underground Distribution	308	61.846	0.199	62.046	16.432	16.603	0.810	1.525	35.370
5	Total Dist PIS	309	55.436	0.177	55.612	16.142	12.973	0.635	1.152	30.902
6	Distribution Services	310	66.477	0.072	66.550	29.538	3.485	0.286	0.141	33.450
7	Streetlighting Equipment	311	-	-	-	-	-	-	-	-
8	Line Equipment	312	61.371	0.198	61.569	16.306	16.476	0.804	1.513	35.099
9	Meters	313	59.692	0.443	60.135	19.259	7.975	0.187	0.323	27.744
10	PIS - System Power Control	314	43.766	0.141	43.907	11.628	11.749	0.573	1.079	25.030
11	PIS - General	315	52.655	0.162	52.817	13.782	11.161	0.388	0.723	26.054
12	Total PIS	316	50.558	0.160	50.719	14.253	12.597	0.486	0.914	28.251
13	Distribution Depreciation	317	58.099	0.172	58.271	17.226	13.350	0.664	1.191	32.431
14	CWIP	330	44.632	0.141	44.773	12.037	12.263	0.315	0.644	25.260
15	Working Capital	340	43.765	0.161	43.926	11.799	11.371	0.272	0.511	23.953
16	Rate Base	390	48.519	0.159	48.678	13.494	12.386	0.443	0.845	27.168
17	Operations - Distribution excl Sup & Eng	400	57.825	0.245	58.070	17.045	10.570	0.464	0.819	28.898
18	Maintenance - Distribution excl Sup & Eng	401	57.758	0.172	57.930	17.401	12.878	0.640	1.139	32.058
19	Operations - 138kV Distribution excl Sup & Er	402	43.295	0.130	43.425	11.536	12.052	0.351	0.705	24.645
20	Maintenance - 138kV Distribution excl Sup &	403	41.458	0.131	41.589	11.024	11.241	0.487	0.928	23.680
21	Operations - 46kV Distribution excl Sup & Eng	404	45.259	0.146	45.404	12.025	12.150	0.593	1.116	25.884
22	Maintenance - 46kV Distribution excl Sup & E	405	45.259	0.146	45.404	12.025	12.150	0.593	1.116	25.884
23	HV Distribution O&M exp.	406	44.332	0.142	44.474	11.781	11.935	0.564	1.065	25.345
24	Distribution O&M, excl. HV Dist	407	57.808	0.205	58.013	17.251	11.832	0.560	0.994	30.637
25	Customer Accounting	408	72.672	0.118	72.790	11.062	4.976	0.178	0.240	16.456
26	Customer Acounts & Service	409	70.576	0.121	70.697	11.158	5.498	0.189	0.266	17.111
27	Distribution O&M	410	57.243	0.202	57.445	17.020	11.846	0.561	0.998	30.425
28	Customer & Sales O&M	411	70.591	0.121	70.712	11.157	5.494	0.189	0.266	17.106
29	Administrative and General O&M	412	52.952	0.163	53.114	13.858	11.156	0.388	0.721	26.122
30	Jurisdictional Distribution O&M	414	57.254	0.202	57.456	17.023	11.848	0.561	0.998	30.431
31	O&M Excluding Adjustments	438	42.703	0.150	42.853	11.473	11.709	0.306	0.630	24.118
32	Pre Tax NOI	439	43.753	0.197	43.950	14.196	13.303	0.257	0.217	27.973
33	R&PP Tax	440	50.503	0.160	50.663	14.202	12.639	0.509	0.956	28.307
34	Depreciation & Amortization Expense	442	51.163	0.162	51.325	14.338	12.567	0.466	0.879	28.250
35	Non PSCR O&M Expense	443	53.783	0.165	53.948	13.950	10.926	0.395	0.727	25.999
36	Distribution Depreciation Expense	444	57.474	0.185	57.659	16.857	13.263	0.648	1.172	31.939
37	Gen/Comm/Int Depreciation Expense	445	52.951	0.163	53.114	13.858	11.156	0.388	0.721	26.122
38	Production Labor	500	42.717	0.135	42.852	11.454	12.303	0.274	0.583	24.614
39	Total Labor	502	52.951	0.163	53.114	13.858	11.156	0.388	0.721	26.122
40	50% O&M, 50% Net Plant	600	47.341	0.157	47.498	13.088	12.273	0.419	0.810	26.588
41	50/50 PIS & Labor	601	51.755	0.161	51.916	14.055	11.877	0.437	0.818	27.187

MICHIGAN PUBLIC SERVICE COMMISSION

Schedule F-1

Allocators 2
Consumers Energy Company
U-17735 MPSC Staff COSS
4CP 75/0/25 Production and 12CP Transmission
(thousands of dollars)
Primary

		Alloc	Rate GP (a)	Rate GPD Vlt 1 (b)	Rate GPD Vlt 2 (c)	Rate GPD Vlt 3 (d)	Rate GP GEI (e)	Rate MMPP (g)	Rate GPD GEI Vlt 1 -	Rate GPD GEI Vlt 2 -	Rate GPD GEI Vlt 3 -	Rate E-1 (h)	Total Primary (i)	Rate GML (a)	Rate GUL (b)	Rate GU (c)	Lighting & Unmetered (d)
	Calculated Allocation Schedules																
1	PIS - Overhead Primary System	305	-	-	-	-	-	-	-	-	-	-	-	0.041	0.669	0.172	0.882
2	PIS - Distribution Distribution	306	1.333	0.010	0.035	3.870	0.222	0.004	0.000	0.002	0.499	0.000	5.975	0.051	2.788	0.126	2.964
3	Overhead Distribution	307	1.487	0.055	0.891	5.057	0.274	0.037	0.000	0.043	0.654	0.035	8.534	0.029	0.476	0.123	0.628
4	Underground Distribution	308	0.341	-	-	1.160	0.063	0.000	-	-	0.150	-	1.715	0.040	0.658	0.169	0.867
5	Total Dist PIS	309	1.762	0.425	1.673	5.463	0.306	0.101	0.003	0.080	0.705	0.262	10.779	0.046	2.319	0.124	2.489
6	Distribution Services	310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Streetlighting Equipment	311	-	-	-	-	-	-	-	-	-	-	-	0.882	98.995	-	99.877
8	Line Equipment	312	0.491	-	-	1.671	0.091	0.001	-	-	0.216	-	2.469	0.040	0.653	0.168	0.861
9	Meters	313	4.688	0.151	0.484	5.501	0.488	0.037	0.006	0.025	0.684	-	12.064	0.023	-	-	0.023
10	PIS - System Power Control	314	3.475	1.791	8.195	11.823	0.641	0.458	0.011	0.392	1.529	1.122	29.437	0.029	0.465	0.120	0.614
11	PIS - General	315	2.587	1.737	3.729	8.195	0.339	0.161	0.013	0.107	0.760	1.709	19.337	0.024	1.019	0.134	1.178
12	Total PIS	316	2.451	1.693	3.741	8.046	0.346	0.163	0.013	0.118	0.797	1.623	18.991	0.030	1.414	0.145	1.589
13	Distribution Depreciation	317	0.737	0.281	1.074	2.287	0.128	0.065	0.002	0.051	0.295	0.174	5.095	0.059	3.872	0.129	4.061
14	CWIP	330	3.275	3.126	6.235	11.152	0.395	0.230	0.024	0.165	0.913	3.195	28.710	0.011	0.356	0.171	0.538
15	Working Capital	340	3.468	3.550	5.784	12.692	0.402	0.675	0.020	0.133	0.854	3.043	30.620	0.021	0.556	0.205	0.782
16	Rate Base	390	2.918	2.052	4.379	9.667	0.407	0.218	0.015	0.134	0.935	1.949	22.673	0.023	0.780	0.151	0.954
17	Operations - Distribution excl Sup & Eng	400	2.431	0.089	0.625	4.899	0.327	0.033	0.002	0.030	0.625	0.025	9.084	0.057	3.742	0.079	3.878
18	Maintenance - Distribution excl Sup & Eng	401	1.668	0.050	0.736	5.296	0.294	0.032	0.001	0.035	0.684	0.028	8.823	0.034	0.947	0.123	1.104
19	Operations - 138kV Distribution excl Sup & E	402	3.371	3.848	6.704	11.472	0.452	0.241	0.029	0.237	1.073	3.278	30.704	0.008	0.130	0.140	0.278
20	Maintenance - 138kV Distribution excl Sup &	403	3.274	5.019	7.398	11.141	0.560	0.657	0.033	0.332	1.334	3.371	33.119	0.022	0.355	0.119	0.496
21	Operations - 46kV Distribution excl Sup & En	404	3.594	-	8.474	12.226	0.663	0.289	-	0.406	1.581	-	27.232	0.030	0.481	0.124	0.635
22	Maintenance - 46kV Distribution excl Sup & E	405	3.594	-	8.474	12.226	0.663	0.289	-	0.406	1.581	-	27.232	0.030	0.481	0.124	0.635
23	HV Distribution O&M exp.	406	3.515	1.245	8.191	11.958	0.635	0.375	0.008	0.386	1.514	0.848	28.675	0.027	0.445	0.123	0.596
24	Distribution O&M, excl. HV Dist	407	2.012	0.064	0.678	5.115	0.309	0.032	0.001	0.033	0.657	0.025	8.925	0.044	2.201	0.103	2.348
25	Customer Accounting	408	1.196	1.104	1.810	4.334	0.141	0.195	0.006	0.047	0.300	0.887	10.021	0.019	0.416	0.080	0.514
26	Customer Acounts & Service	409	1.354	1.257	2.061	4.928	0.159	0.222	0.007	0.054	0.340	1.010	11.394	0.019	0.442	0.088	0.549
27	Distribution O&M	410	2.071	0.115	0.990	5.395	0.322	0.046	0.002	0.047	0.692	0.060	9.740	0.044	2.131	0.104	2.278
28	Customer & Sales O&M	411	1.353	1.256	2.060	4.923	0.159	0.222	0.007	0.054	0.340	1.010	11.384	0.019	0.442	0.088	0.549
29	Administrative and General O&M	412	2.571	1.744	3.638	8.116	0.335	0.158	0.013	0.103	0.749	1.722	19.148	0.024	1.037	0.134	1.195
30	Jurisdictional Distribution O&M	414	2.072	0.115	0.990	5.396	0.322	0.046	0.002	0.047	0.692	0.060	9.742	0.044	2.131	0.104	2.279
31	O&M Excluding Adjustments	438	3.338	3.737	6.972	11.470	0.421	0.532	0.024	0.151	0.931	3.820	31.397	0.019	0.454	0.206	0.679
32	Pre Tax NOI	439	4.328	2.318	(0.617)	20.598	0.361	0.956	0.004	0.094	0.675	(1.578)	27.139	0.025	1.075	0.186	1.285
33	R&PP Tax	440	2.536	1.219	4.120	8.351	0.378	0.151	0.009	0.146	0.877	1.232	19.018	0.031	1.383	0.142	1.556
34	Depreciation & Amortization Expense	442	2.214	1.788	3.943	7.177	0.287	0.163	0.013	0.120	0.651	1.754	18.109	0.031	1.676	0.147	1.854
35	Non PSCR O&M Expense	443	2.480	1.656	3.440	7.783	0.329	0.200	0.012	0.095	0.729	1.628	18.350	0.027	1.131	0.134	1.292
36	Distribution Depreciation Expense	444	1.059	0.313	1.624	2.945	0.172	0.087	0.002	0.078	0.379	0.190	6.849	0.054	3.175	0.126	3.354
37	Gen/Comm/Int Depreciation Expense	445	2.571	1.744	3.638	8.116	0.335	0.158	0.013	0.103	0.749	1.722	19.148	0.024	1.037	0.134	1.195
38	Production Labor	500	3.484	3.597	6.902	11.981	0.406	0.253	0.027	0.177	0.941	3.684	31.452	0.006	0.099	0.180	0.285
39	Total Labor	502	2.571	1.744	3.638	8.116	0.335	0.158	0.013	0.103	0.749	1.722	19.148	0.024	1.037	0.134	1.195
40	50% O&M, 50% Net Plant	600	2.990	2.388	4.943	9.945	0.411	0.272	0.017	0.138	0.938	2.352	24.393	0.022	0.715	0.162	0.899
41	50/50 PIS & Labor	601	2.511	1.718	3.689	8.081	0.340	0.161	0.013	0.111	0.773	1.672	19.069	0.027	1.225	0.139	1.392

4/24/2015

2014 Annual Report
MPSC Form P-521
Generating Plant Statistics

Case No. U-17735
Exhibit S-6
Schedule: F1.1
Witness C. Putnam

Base Load	Rating (MW)	(000's) total Cost	$/KW	Connect hours	MW Gen	(000's) Prod Exp	Prod $/KW
Campbell 1 & 2	669.1	$759,350	$1,135	7,986	3,531,857	$126,721	$0.0359
Cobb 4 -5	312.5	$154	$0	8,317	1,888,681	$74,631	$0.0395
Whiting	345.3	$489	$1	8,757	18,020,809	$70,216	$0.0039
Karn 1 & 2	544.0	$979,161	$1,800	5,848	2,079,294	$90,002	$0.0433
Weadock 7 & 8	312.5	$2,671	$9	7,664	1,717,446	$62,007	$0.0361
Campbell 3-93.31%	855.4	$1,076,212	$1,258	7,886	4,681,103	$143,172	$0.0306
Hardy	31.5	$14,470	$459	7,674	104,498	$962	$0.0092
Hodenpyl	19.0	$9,464	$498	8,760	55,121	$498	$0.0090
Tippy	20.1	$8,858	$441	8,760	68,332	$706	$0.0103
Total Base Load	3,109.5	$2,850,828	$917		32,147,141	$568,912	$0.0177
Other Than Base Load							
Karn 3 & 4	1,402.3	$302,442	$216	64	11,633	$13,992	$1.2028
B C Cobb 1 -3	207.0	$0	$0	0	0	$204	n/a
Zeeland	968.2	$365,911	$378	3,551	1,999,511	$116,269	$0.0581
Weadock	18.6	$1,617	$87	0	0	$27	n/a
Thetford	222.1	$20,691	$93	0	(1)	$8	($10.1621)
Whiting	18.6	$1,736	$93	0	0	$27	n/a
Campbell	18.6	$1,750	$94	0	0	$77	n/a
Ludington-51%	1,009.0	$193,319	$192	2,183	683,100	$40,964	$0.0600
Foote	9.0	$4,627	$514		30,345	$678	$0.0223
Cooke	9.0	$3,682	$409		29,612	$536	$0.0181
Five Channels	6.0	$5,384	$897		24,379	$541	$0.0222
Loud	4.0	$3,440	$860		17,764	$460	$0.0259
Alcona	8.0	$3,965	$496		30,713	$512	$0.0167
Mio	5.0	$5,669	$1,143		16,325	$512	$0.0314
Croton	8.9	$10,183	$1,151		25,975	$1,313	$0.0506
Rogers	6.8	$8,181	$1,210		25,413	$664	$0.0261
Webber	4.3	$8,701	$2,023		11,249	$1,097	$0.0976
Calkins Bridge	2.6	$3,144	$1,233		13,445	$412	$0.0307
Lake Winds Energy Park	100.8	$221,387	$2,196		269,422	$418	$0.0016
Cross Winds Energy Park	111.0	$247,964	$2,234		21,389	$416	$0.0195
Total other	4,139.5	$1,413,792	$342		3,210,274	$179,127	$0.0558
Grand total, all generating units	7,249.0	$4,264,619	$588		35,357,415	$748,039	$0.021
Retired or mothballed in 2014							
Morrow	36.0	$213	$6	0	0	$64	n/a
Gaylord	82.6	$4,865	$59	365	11	$2,249	$197.7509
Straits	20.0	$2,149	$107	7	3	$612	$234.8177

2013 Annual Report
MPSC Form P-521
Generating Plant Statistics

Case No. U-17735
Exhibit S-6
Schedule: F1.1
Witness C. Putnam
Page: 2 of 2

Base Load	Rating (MW)	(000's) total Cost	$/KW	Connect hours	MW Gen	(000's) Prod Exp	Prod $/KW
Campbell 1 & 2	669.1	$766,541	$1,146	8,096	3,177,961	$121,433	$0.0382
Cobb 4 -5	312.5	$200,250	$641	7,821	1,800,858	$76,748	$0.0426
Whiting	345.3	$178,184	$516	8,016	1,664,036	$69,868	$0.0420
Karn 1 & 2	544.0	$681,428	$1,253	8,218	2,643,495	$106,742	$0.0404
Weadock 7 & 8	312.5	$179,301	$574	7,928	1,644,662	$63,311	$0.0385
Campbell 3-93.31%	855.4	$1,072,838	$1,254	7,886	5,053,562	$164,019	$0.0325
Hardy	31.5	$14,405	$457	7,469	112,747	$867	$0.0077
Hodenpyl	19.0	$9,464	$498	8,760	50,191	$464	$0.0093
Tippy	20.1	$8,283	$412	8,760	64,247	$795	$0.0124
Total Base Load	3,109.5	$3,110,693	$1,000		16,211,758	$604,249	$0.0373
Other Than Base Load							
Karn 3 & 4	1,402.3	$300,776	$214	329	62,551	$19,567	$0.3128
B C Cobb 1 -3	207.0	$24,988	$121	0	0	$341	n/a
Zeeland	968.2	$321,935	$333	3,551	1,380,350	$56,271	$0.0408
Foote	9.0	$4,600	$511		30,111	$630	$0.0209
Cooke	9.0	$3,673	$408		26,687	$585	$0.0219
Five Channels	6.0	$4,055	$676		23,450	$548	$0.0234
Loud	4.0	$3,411	$853		17,684	$361	$0.0204
Alcona	8.0	$4,031	$504		27,663	$619	$0.0224
Mio	5.0	$5,690	$1,147		14,814	$451	$0.0305
Croton	8.9	$10,151	$1,147		26,590	$760	$0.0286
Rogers	6.8	$8,175	$1,209		26,717	$547	$0.0205
Webber	4.3	$8,426	$1,960		7,739	$541	$0.0699
Calkins Bridge	2.6	$3,006	$1,179		14,275	$554	$0.0388
Lake Winds Energy Park	100.8	$221,367	$2,196		27,663	$1,603	$0.0580
Ludington-51%	1,009.0	$192,876	$191	2,446	854,852	$41,547	$0.0486
Weadock	18.6	$1,613	$87	0	0	$22	n/a
Thetford	222.1	$20,543	$93	19	(304)	$495	($1.6254)
Whiting	18.6	$1,736	$93	0	0	$22	n/a
Morrow	36.0	$3,472	$96	0	0	$80	n/a
Gaylord	82.6	$6,373	$77	365	3,899	$1,273	$0.3265
Straits	20.0	$2,155	$108	31	173	$229	$1.3230
Campbell	18.6	$1,750	$94	0	0	$45	n/a
Total other	4,167.1	$1,154,803	$277		2,544,914	$127,092	$0.0499
Grand total, all generating units	7,276.5	$4,265,496	$586		18,756,672	$731,341	$0.039

S T A T E OF M I C H I G A N

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

*** * * ***

In the matter of the application of	**)**	
CONSUMERS ENERGY COMPANY	**)**	
for authority to increase its rates for	**)**	**Case No. U-17735**
the generation and distribution of	**)**	
electricity and for other relief.	**)**	
	)	

QUALIFICATIONS AND DIRECT TESTIMONY OF

NICHOLAS M. REVERE

MICHIGAN PUBLIC SERVICE COMMISSION

April 24, 2015

QUALIFICATIONS OF NICHOLAS M. REVERE
CASE NUMBER U-17735
PART I

Q. Please state your name and business address.

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

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

A. I am employed by the Michigan Public Service Commission (MPSC or Commission) as the Manager of the Rates and Tariffs Section of the Regulated Energy Division.

Q. Would you briefly describe your academic background?

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

Q. What are your current responsibilities at the MPSC?

A. As Manager of the Rates and Tariffs Section, I supervise the members of and oversee the responsibilities of the section. The responsibilities of the section include, but are not limited to, analyzing utility reports, financial records, and rate case filings to determine the appropriate level of rates for regulated energy utilities, utilizing laws, regulations, and Commission policies. The section is

charged with conducting Staff Cost of Service allocation studies and rate designs for gas and electric utilities and reviewing special contracts, gas storage rates, and Act 9 intrastate pipeline rates. The section is also involved in customer complaint and inquiry processing, updating electric and gas comparison spreadsheets for the MPSC web site, and tariff administration.

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

A. Yes. I filed testimony in MPSC Case Nos. U-15645 and U-16191, Consumers Energy's Electric Rate Cases; MPSC Case No. U-15768, Detroit Edison's Electric Rate Case; and MPSC Case No. U-16830, Wisconsin Power Company's Electric Rate Case. I filed testimony in MPSC Case No. U-15766, MichCon Gathering Company v. Highmount Midwest Energy, which is an Act 9 gas pipeline complaint case. I also filed testimony in MPSC Case Nos. U-15986 and U-17643, Consumers Energy's Gas Rate Cases; MPSC Case Nos. U-15985 and U-16999, Michigan Consolidated Gas Company's Rate Cases; MPSC Case No. U-16169, SEMCO Gas Company's Rate Case; MPSC Case No. U-16566, Consumers Energy's Electric Decoupling Mechanism Reconciliation; MPSC Case No. U-16780, Detroit Edison's Decoupling Mechanism Reconciliation; MPSC Case No. U-16568, Upper Peninsula Power Company's Decoupling Mechanism Reconciliation; and MPSC Case No. U-16952, Detroit Edison's Choice Incentive Mechanism Reconciliation. I also filed testimony in MPSC Case No. U-17689, DTE Electric's PA 169 Case, and MPSC Case No. U-17688, CE Electric's PA 169 Case. I filed testimony in MPSC Case No. U-17701, DTE Gas' IRM case.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to sponsor MPSC Staff's (Staff) position on the Consumers Energy's (the Company) contingent proposed Revenue Adjustment Mechanism (RAM), the Company's proposed modifications to the rate differentials, the Company's proposed modifications to demand response programs, the Company's lighting rate design, and Staff's calculation of the Jackson Plant Credit.

Q. Are you sponsoring any exhibits?

A. Yes, I am sponsoring the following exhibits:

Exhibit S-6, Schedule F-3a, pages 29-32 of 32, "Staff's Test-year Present and Proposed Revenue Detail"

Exhibit S-6, Schedule F-3b, pages 29-32 of 32, "Staff's Test-year Present and Proposed Revenue Detail Including Classic 7 O&M Reduction"

Exhibit S-15, "Staff Calculation of Jackson Gas Plant Purchase Credit"

Q. What is Staff's position on the Company's proposed RAM?

A. First, Staff finds it inappropriate for the Company to file for a RAM at a time when Michigan courts have ruled they are illegal. (See, for example, In re Detroit Edison Co. Application, 296 Mich. App. 101, 817 N.W.2d 630 (2012).) Clearly the Company is aware that an electric RAM is not permitted under Michigan law, as Company witness Laura M. Collins stated in her pre-filed testimony on page 30: "The Company conditions this request, for Commission approval of a Revenue Adjustment Mechanism, on the enactment of legislation addressing revenue adjustment mechanisms for electric utilities during the pendency of this

case." The Company should wait to file for such a mechanism until the legislature actually passes a law authorizing electric decoupling. Filing for an illegal mechanism on the off chance that the law may change, with nary a draft of legislation showing such may occur, is suspect at best. Second, Staff does not support the Company's proposed RAM. In the event the law changes and the Commission decides that approving a mechanism requested before said change is appropriate, Staff is recommending an alternative mechanism to that requested by the Company.

Q. Can you describe the RAM requested by the Company?

A. Yes. The Company proposed a simple revenue tracker that operates in two parts; the first reconciles the actual (non-weather-normalized) delivery revenue (excluding customer charges) to the approved delivery revenue (excluding customer charges) by rate schedule, and the second reconciles the actual (non-weather-normalized) non-fuel power supply revenue to the approved non-fuel power supply revenue by rate schedule. The first part applies to all customers; the second, only to full-service customers.

Q. Why is Staff recommending that the Commission reject the Company's proposed RAM?

A. In Staff's opinion, the only justification for a decoupling mechanism is to temper the Company's potential sales losses and associated revenue losses related to legislatively-mandated Energy Optimization (EO) programs. The Commission should reject the Company's proposed RAM because it shifts risks traditionally borne by the utility, such as weather and other revenue changes unrelated to the

legislatively-mandated EO programs, onto the customer. In addition, the Company's proposal fails to meet the conditions it must to, in Staff's opinion, result in just and reasonable rates.

Q. Can you describe Staff's proposed alternative RAM?

A. Yes. Staff is proposing a similar simple revenue tracker. However, Staff is recommending specification of conditions and design parameters that effectively limit the magnitude of revenues that would flow through the mechanism to a maximum likelihood of EO program revenue-losses. Staff's proposal creates a fusion of the best attributes of a simple revenue tracker with those of an EO lost sales tracker. The Staff proposed RAM will substantially eliminate the utility's disincentive to promote its EO program, and will do so at load reduction levels equivalent to and exceeding the minimum statutory targets. With respect to revenue risk, the proposal also provides an equitable balance between risks properly borne by the utility and those shifted to ratepayers as a trade for having received the benefit of Energy Optimization programs.

Q. Please describe the calculation for Staff's proposed RAM.

A. The calculation of Staff's proposed RAM will compare the weather-normalized actual revenue realized by the Company to the approved qualifying rate case revenue by rate schedule. Staff's proposed RAM would operate in two parts, delivery and non-fuel power supply, similar to the Company's proposed mechanism.

Q. What are the conditions under which Staff's proposed RAM will result in just and reasonable rates?

A. Staff's proposed RAM should be adopted subject to the following conditions in order for the mechanism to be just and reasonable: 1) for the delivery calculation, revenues reflected in the calculations are equal to total rate schedule revenue less customer charge, fuel and purchased power revenue, and other surcharge revenue; 2) for the power supply calculation, revenues reflected in the calculation are equal to total rate schedule revenue less customer charge revenue and other surcharge revenue; 3) all months associated with the projected test-year are excluded from true-up; thus, 4) the first annual reconciliation period commences with the first month following the end of the general rate case projected test-year; 5) operation of the mechanism terminates upon utility implementation of new rates (whether or not self-implemented pursuant to PA 286) and must be re-approved in the next general rate-case order; 6) allocation of the qualifying revenue shortfall is by rate schedule, consistent with the calculation; 7) the actual revenue used in the calculation is weather-normalized in a manner consistent with the weather-normalization method approved by the Commission in the instant case; and 8) the continuance of the mechanism is dependent on the legislatively-mandated EO programs remaining in place.

Q. Please describe why Staff's proposed RAM is reasonable and prudent.

A. As previously stated, Staff's proposed RAM is intended to balance revenue risk exposure between the utility and ratepayers. In addition, it may halt the annual cycle of general rate case filings by providing a reasonable alternative.

Q. Would Staff's proposed RAM still operate if the Company files for new general rates?

A. No. By filing for new general rates, the Company forgoes the opportunity to gain the relatively modest benefits of a decoupling mechanism during the period coinciding with the projected test-year of the rate case. By filing for new general rates, the Company has an opportunity to adjust its retail rates to offset revenue losses induced by any and all causes, including those specifically created by its EO program. If, however, the Company continues to file annual general rate cases, this decoupling mechanism will not, and should not, be operative.

Q. What are the specific design parameters of Staff's proposed RAM?

A. Under the Staff's proposal, the Company would file its first RAM reconciliation three-months after the end of the first 12-month period following the projected test-year or three months following utility implementation of new rates, whichever comes first. With respect to the first annual reconciliation period, the qualifying revenue shortfall (by rate schedule) is capped at 1.5% of rate case qualifying revenue; with respect to the second and succeeding reconciliation periods, the qualifying revenue shortfall (by rate schedule) is capped at 3% of the rate case qualifying revenue.

Q. What is the basis for the revenue caps?

A. The caps reflect a reasonable estimate of the maximum qualifying revenue shortfall (or excess) that could be experienced by the Company, i.e., assuming the utility generated EO credits at a level equal to 150% of the statutory minimum. The 1.5% qualifying revenue cap during the first RAM reconciliation is equivalent to 150% of the cumulative EO generated sales loss during such annual period: 1.50*[½*1.0% + ½ *1.0%]. For the second and succeeding periods, the

3% cap is equal to 1.50*[½*1.0% + 1*1.0% + ½ *1.0%]. Note that the statutory EO target for future years is 1%. Also note that the EO targets are annualized numbers; thus, actual sales losses are approximately ½ of a given year's EO target, assuming that efficiency measures are implemented by customers uniformly throughout the year.

Q. What is the Company proposing with regard to rate differentials?

A. As discussed by Company witness Collins, the Company is proposing to reduce the rate differential between summer blocks for rate RS, and eliminate the seasonal rate differential on the energy rates for rates GS, GSD, GP, and GPD.

Q. What is Staff's position on the Company's proposed modifications to the rate differentials?

A. Staff opposes the Company's proposals for several reasons. First, for the residential rate differential, the Company utilized the summer on/off-peak differential. In Staff's opinion, as the over 600 kwh/month essentially acts a proxy for on-peak usage, and the rates for all winter kwh and summer off-peak kwh are the same, the differential should be based on the Locational Marginal Price (LMP) differential between summer on-peak and all other kWh. Using data provided by the Company, Staff found that simple average of the winter on-peak, winter off-peak, and summer off-peak was a reasonable substitute for the LMP applicable to all hours other than summer on-peak hours. Staff recommends this differential be utilized for residential rate design, incorporating further adjustments applicable to all differentials described below. Second, the Company uses the difference in LMPs in cents per kWh to guide their rate differentials,

when proposed. In Staff's opinion, it is more appropriate to utilize the percentage difference in LMPs to guide the rate differentials. For example, as the LMP (combined with capacity, as described below) for all hours other than summer on-peak is approximately 4.1 cents per kWh, and the LMP for summer on-peak is approximately 5.9 cents per kWh, the differential is approximately 1.8 cents, or 44%. When applied to the rates actually charged to residential customers, however, that same differential is only approximately 22% ((10-8.2)/10). Given the large absolute difference between some of the rates charged to customers and the LMPs, the percentage differential is more representative of the difference in price than is the absolute differential. For the rates without the large absolute difference relative to LMPs, the percentage and absolute differentials converge. Therefore, Staff recommends the percentage LMP differences be utilized to guide differentials. Third, the Company uses the historical LMPs in certain cases, and forecasted in others. Staff prefers to be consistent across rates. The historical relationships between LMPs across time periods are relatively stable, and the forecasted relationships (other than 2014) are also relatively stable. There is, however, a large change between the historical relationships and forecasted relationships, a change the Company has submitted no testimony on. To mitigate the large change between forecasted and historical LMP relationships, Staff has averaged the two. Fourth, the Company is proposing to eliminate the seasonal differentials on certain rates. Given all of the concern over price signals expressed by numerous parties, including the Company and Staff, in the Company's PA 169 case (MPSC Case No. U-17689), as well as in the Company's

proposal in the instant case, it is inappropriate to eliminate the price signal sent to recognize the temporal cost of energy production. While the LMP difference between summer and winter is essentially zero in the averaged LMPs used by Staff, the capacity differential is not recognized in non-demand rates. Staff has included the capacity differential in all calculations for non-demand rates. Staff recommends the seasonal differentials be maintained in energy rates for non-demand rates, and based on percentage LMP differentials including capacity, as discussed above. I instructed Staff witnesses Mark Pung and Daniel Gottschalk to design rates in accordance with this position.

Q. What has the Company proposed with regard to its demand response programs?

A. The Company has proposed rate design and tariff modifications to its Direct Load Management (DLM) and Dynamic Pricing offerings.

Q. In general, what is Staff's outlook on demand response?

A. Staff values the benefits of demand response. As aging generating facilities are retired, Michigan faces an increased risk of a capacity shortfall. Staff recognizes that demand response programs, when administered in a cost effective manner, provide a reasonable avenue through which to reduce that capacity shortfall risk. Through analysis of pilot and fully implemented programs both in-state and out, Staff has found that the interests of the Company, ratepayers, and the public could stand to benefit greatly from effective demand response programs. Staff's positions on the Company's proposals are an attempt to balance and promote these benefits.

Q. What is Staff's position on the proposed rate design for the DLM program?

A. While Staff has opposed cost recovery associated with expansion of the Company's DLM program, as discussed in the direct testimony of Staff witness Ryan Laruwe, the Company may still go forward with the expansion sans cost recovery. In addition, there are already customers on the rate, so Staff must still address the calculation of the credit. As the proposed DLM credit was calculated as the differential between residential rate blocks, it will be affected by Staff's rate differential proposal, discussed previously in my testimony. While Staff understands the reason for the Company setting the credit to this differential, as it essentially allows the customers on the provision to avoid paying summer peak costs, the credit was originally calculated based on the benefit of the load control the provision provides. Staff recommends that the Company, in future cases, present a calculation of the credit similar to that utilized at its genesis.

Q. Does Staff have any other recommendations related to the Company's DLM proposal?

A. Yes. The Company has proposed removing the time limitations from the current tariff language. In Staff's opinion, the removal of these time limitations is inappropriate, particularly given that the credit is no longer tied to the benefits associated with the provision. As the credit essentially removes on-peak costs, utilizing the provision outside of on-peak times is inappropriate. Staff recommends the Company's proposed modifications to tariff language related to the time limitations in the DLM provision be rejected, and that the hours during which load management may occur be changed to match on-peak hours. If, in the future, the Company proposes the tariff modification in conjunction with a

recalculation of the credit to match the benefits of the provision, Staff will reexamine the proposal on its merits at that time.

Q. What is Staff's position on the Company's proposed modifications to the Dynamic Pricing pilots?

A. Staff disagrees with portions of the Company's proposed power supply rate design and tariff language changes.

Q. What portions of the Dynamic Pricing tariff language changes does Staff disagree with?

A. Staff does not agree with the removal of the limitation on the number of critical peak events that can be called. Staff would support a modest increase in the number of event days that can be called, to twelve, but complete removal of the limitation places too much risk onto the customer, and may negatively affect participation. It is also Staff's position that the residential rates should be made regular offerings, rather than pilots, with no limitation to the number of customers who can participate. The non-residential rates should also be opened to unlimited participation once the Company has more experience with the impact the rates have on usage for those customers, in order to mitigate potential revenue effects. Staff also recommends the Company compile a list of approved equipment that customers can install themselves to participate in the rate, without being subject to the vague "discretion of the Company", which would still apply to equipment not included on the approved list. If a customer is allowed to install equipment at the Company's discretion, and that equipment is verified to meet the Company's operational criteria, it should be added to the approved list. The list should be as

broad as possible, subject to the operational requirements of the program. In addition, Staff encourages the Company to increase marketing and educational efforts related to the Dynamic Pricing rates, and attempt to increase participation and customers' ability to take advantage of the potential of the rates.

Q. What portions of the Company's proposed Dynamic Pricing power supply rate design does Staff disagree with?

A. Staff disagrees with the Company's average rate calculation, setting the off-peak rate to the PSCR base, and the Company's critical peak price.

Q. Please discuss further Staff's disagreement with the Company's average rate calculation.

A. The Company calculates a simple average of the rates, applies the overall RS increase to that average, and designs the rates to meet that increased simple average. A more appropriate method is to use a weighted average rate. For the residential Dynamic Pricing rates, Staff utilized data from the Company's pilot to come up with weights based on actual usage on each of the tiers to calculate an average rate. Staff then applied Staff's proposed RS increase to that average rate, similar to the Company, and calculated rates to meet that increased weighted average. For the non-residential rates, Staff did not perform a similar calculation. As the load shape for other classes is more closely aligned with the rate tiers, it is not quite the issue it is for residential rates. In the future, however, Staff recommends the Company perform the average rate calculation for the non-residential Dynamic Pricing rates in a similar fashion, using either actual usage or a representative load curve.

Q. Please discuss further Staff's disagreement with the Company setting the off-peak rate to the PSCR base.

A. As the PSCR base essentially represents average energy-related production costs, there is no need to use it as a floor for a non-average rate. Many of the Company's rates are set below this level. In addition, setting this floor inappropriately throws off the differentials between the rate tiers. Staff set the differentials for the Dynamic Pricing rate tiers the same way it set differentials for other rates as discussed previously in my testimony; on a percentage basis.

Q. Please discuss further Staff's disagreement with the Company's proposed critical peak prices.

A. While Staff appreciates the Company's proposal, as it may result in larger peak reductions similar to those experienced by DTE Electric during its Dynamic Pricing pilot, Staff recommends the price be set at 95 cents, similar to DTE Electric's proposal in MPSC Case No. U-17767. Setting the price under a dollar may help customer acceptance, while still producing the desired results. The critical peak prices for different voltage levels are set using the same voltage level differentials used in Staff's rate design.

Q. What is Staff's position on the Company's proposed unmetered and lighting rate design?

A. Staff has utilized the same method used by the Company in their proposed rate design, but calculated to collect Staff's revenue requirement. Staff agrees with the Company's removal of Operations and Maintenance (O&M) costs from the

Experimental Lighting rate for the reasons stated in Company witness Laura M. Collins' direct testimony.

Q. Does Staff have any further recommendations on lighting for the future?

A. Yes. Staff recommends the Commission require the Company to record costs directly assigned to the lighting class by fixture type. LED lighting should have lower ongoing costs than other fixture types, and the data is not currently available to ensure that the Company's proposed removal of O&M costs fully recognizes the cost differences between LED and other lighting types.

Q. What is Staff's position on the Company's calculation of the Jackson Plant Credit?

A. Staff agrees generally with the Company's methodology, but based their calculation on Staff's proposed Jackson Plant amount and proposed allocation. It is also Staff's position that the Dynamic Pricing rates should have the credit applicable to the corresponding regular rate offering applied to them.

Q. Does this complete your testimony?

A. Yes, it does.

S T A T E OF M I C H I G A N

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

*** * * ***

In the matter of the application of	**)**	
CONSUMERS ENERGY COMPANY	**)**	
for authority to increase its rates for	**)**	**Case No. U-17735**
the generation and distribution of	**)**	
electricity and for other relief.	**)**	
	)	

EXHIBITS OF

NICHOLAS M. REVERE

MICHIGAN PUBLIC SERVICE COMMISSION

April 24, 2015

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Metered Lighting Service GML

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Revere, Nicholas M.

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Power Supply								
	Secondary Service								
1	All kWh/mth	7,746	MWh	0.056887	$ 441	0.053526	$ 415	$ (26)	(5.9)
	Primary Service								
2	All kWh/mth	311	MWh	0.027917	9	0.026268	8	(1)	(5.9)
3	Annual PSCR Factor kWh/mth	8,058	MWh	0.001090	9	0.001480	12	3	35.8
4	Total Power Supply				$ 458		$ 435	$ (23)	(5.1)
	Delivery								
	Secondary Service								
5	Distribution kWh/mth	7,746	MWh	0.050752	$ 393	0.054720	$ 424	$ 31	7.8
6	System Access	3,558	Bills	10.00	36	10.00	36	-	-
	Primary Service								
7	Distribution kWh/mth	311	MWh	0.037844	12	0.040952	13	1	8.2
8	System Access	51	Bills	20.00	1	20.00	1	-	-
9	Total Delivery				$ 442		$ 473	$ 32	7.2
10	Total Metered Lighting GML				$ 900		$ 908	$ 8	0.9

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Unmetered Lighting Service GUL

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 30 of 32
Witness: Revere, Nicholas M.

Line		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		Billing Determinants					Present Rates			Proposed Rates			Difference	
No.	Description	Customer Fixtures	Company Fixtures	Units	Watts Incl Ballast	Total MWh Annual	Service $/unit	Fixture $/unit	Revenue $000	Service $/unit	Fixture $/unit	Revenue $000	Revenue $000	Percent %
	Mercury Vapor													
1	3500 Lumens	-	7,826	Lights	128	351	6.29	6.00	$ 96	5.47	6.00	$ 90	$ (6)	(6.7)
2	7500 Lumens	160	254,920	Lights	209	18,659	10.27	6.00	4,149	8.92	6.00	3,806	(343)	(8.3)
3	10000 Lumens	394	80,956	Lights	281	8,001	13.81	6.00	1,609	12.00	6.00	1,462	(147)	(9.2)
4	20000 Lumens	702	51,804	Lights	458	8,417	19.07	6.00	1,312	19.56	6.00	1,338	26	1.9
5	35000 Lumens	-	2,038	Lights	770	549	28.99	6.00	71	32.88	6.00	79	8	11.1
6	50000 Lumens	-	50	Lights	1,080	19	39.80	6.00	2	46.11	6.00	3	0	13.8
7	Total Mercury Vapor	1,256	397,594			-			7,240			6,777	(463)	(6.4)
	High-Pressure Sodium					-								
8	5000 Lumens	72	3,298	Lights	83	98	4.08	6.00	34	3.54	6.00	32	(2)	(5.4)
9	8500 Lumens	848	1,166,612	Lights	117	47,807	5.75	6.00	13,713	5.00	6.00	12,832	(881)	(6.4)
10	14000 Lumens	1,538	205,388	Lights	171	12,385	8.40	6.00	2,971	7.30	6.00	2,743	(227)	(7.7)
11	20000 Lumens	258	20,844	Lights	247	1,824	12.14	6.00	381	10.55	6.00	348	(34)	(8.8)
12	24000 Lumens	612	148,742	Lights	318	16,623	15.14	6.00	3,154	13.58	6.00	2,920	(233)	(7.4)
13	45000 Lumens	180	79,702	Lights	480	13,420	22.11	6.00	2,244	20.50	6.00	2,115	(129)	(5.7)
14	Total HP Sodium	3,508	1,624,586			-			22,496			20,990	(1,506)	(6.7)
	Incandescent					-								
15	2500 Lumens	-	3,864	Lights	202	273	7.72	6.00	53	8.63	6.00	57	3	6.6
16	4000 Lumens	108	-	Lights	305	12	9.09	6.00	1	13.02	6.00	1	0	43.3
17	6000 Lumens	36	11,568	Lights	405	1,645	11.30	6.00	201	17.29	6.00	270	70	34.7
18	10000 Lumens	504	132	Lights	690	154	15.73	6.00	11	29.46	6.00	20	9	80.9
19	Total Incandescent	648	15,564			-			265			348	82	31.0
	Fluorescent					-								
20	20000 Lumens	-	276	Lights	470	45	14.74	6.00	6	20.07	6.00	7	1	25.7
	Metal Halide					-								
21	9750 Lumens	-	600	Lights	170	36	10.32	6.00	10	7.26	6.00	8	(2)	(18.8)
22	10500 Lumens	468	4,668	Lights	210	377	10.32	6.00	81	8.97	6.00	74	(7)	(8.6)
23	15500 Lumens	-	1,800	Lights	290	183	14.25	6.00	36	12.38	6.00	33	(3)	(9.2)
24	24000 Lumens	24	888	Lights	460	147	22.61	6.00	26	19.64	6.00	23	(3)	(10.4)
25	Total Metal Halide	492	7,956						153			138	(15)	(9.7)
26	Annual PSCR Factor kWh/mth		131,024	MWh				0.001090	143		0.001480	194	51	35.8
27	Total Unmetered Lighting GUL								$ 30,303			$ 28,454	$ (1,849)	(6.1)

		Present U-17087		Proposed	
	Classification	Customer	Company	Customer	Company
28	Power Supply (%)	41.5	26.4	42.2	23.9
29	Delivery (%)	58.5	73.6	57.8	76.1

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015
Page: 31 of 32
Witness: Revere, Nicholas M.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Unmetered Experimental Lighting Service GU-XL

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Power Supply								
1	All kWh/mth	-	MWh	0.056066	$ -	0.051539	$ -	$ -	NA
2	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
3	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
	Customer Owned Equipment								
4	Distribution kWh/mth	-	MWh	0.050228	$ -	0.054188	$ -	$ -	NA
	Company Owned Equipment								
5	Distribution kWh/mth	-	MWh	0.079004	-	0.056365	-	-	NA
6	Fixture Charge/mth	-	Light	6.00	-	6.00	-	-	NA
7	Total Delivery				$ -		$ -	$ -	NA
8	Total Unmetered Service GU-XL				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail

Unmetered Service GU

Case No.: U-17735
Exhibit: S-6
Schedule: F-3a
Date: April 24, 2015

Witness: Revere, Nicholas M.

Line No.	Description	(a) Billing Determinants Quantity	(b) Billing Determinants Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Power Supply								
1	All kWh/mth	86,458	MWh	0.075677	$ 6,543	0.071070	$ 6,145	$ (398)	(6.1)
2	Annual PSCR Factor kWh/mth	86,458	MWh	0.001090	94	0.001480	128	34	35.8
3	Total Power Supply				$ 6,637		$ 6,273	$ (365)	(5.5)
	Delivery								
4	Distribution kWh/mth	86,458	MWh	0.012752	$ 1,103	0.015110	$ 1,306	$ 204	18.5
5	System Access	5,735	Bills	2.00	11	2.00	11	-	-
6	Total Delivery				$ 1,114		$ 1,318	$ 204	18.3
7	Total Unmetered Service GU				$ 7,751		$ 7,590	$ (161)	(2.1)

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Metered Lighting Service GML

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 29 of 32
Witness: Revere, Nicholas M.

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Power Supply								
	Secondary Service								
1	All kWh/mth	7,746	MWh	0.056887	$ 441	0.053226	$ 412	$ (28)	(6.4)
	Primary Service								
2	All kWh/mth	311	MWh	0.027917	9	0.026120	8	(1)	(6.4)
3	Annual PSCR Factor kWh/mth	8,058	MWh	0.001090	9	0.001480	12	3	35.8
4	Total Power Supply				$ 458		$ 432	$ (26)	(5.6)
	Delivery								
	Secondary Service								
5	Distribution kWh/mth	7,746	MWh	0.050752	$ 393	0.054720	$ 424	$ 31	7.8
6	System Access	3,558	Bills	10.00	36	10.00	36	-	-
	Primary Service								
7	Distribution kWh/mth	311	MWh	0.037844	12	0.040952	13	1	8.2
8	System Access	51	Bills	20.00	1	20.00	1	-	-
9	Total Delivery				$ 442		$ 473	$ 32	7.2
10	Total Metered Lighting GML				$ 900		$ 906	$ 6	0.7

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Unmetered Lighting Service GUL

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 30 of 32
Witness: Revere, Nicholas M.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		Billing Determinants					Present Rates			Proposed Rates			Difference	
Line No.	Description	Customer Fixtures	Company Fixtures	Units	Watts Incl Ballast	Total MWh Annual	Service $/unit	Fixture $/unit	Revenue $000	Service $/unit	Fixture $/unit	Revenue $000	Revenue $000	Percent %
	Mercury Vapor					-								
1	3500 Lumens	-	7,826	Lights	128	351	6.29	6.00	$ 96	5.45	6.00	$ 90	$ (7)	(6.8)
2	7500 Lumens	160	254,920	Lights	209	18,659	10.27	6.00	4,149	8.90	6.00	3,800	(349)	(8.4)
3	10000 Lumens	394	80,956	Lights	281	8,001	13.81	6.00	1,609	11.97	6.00	1,459	(150)	(9.3)
4	20000 Lumens	702	51,804	Lights	458	8,417	19.07	6.00	1,312	19.51	6.00	1,335	23	1.8
5	35000 Lumens	-	2,038	Lights	770	549	28.99	6.00	71	32.80	6.00	79	8	10.9
6	50000 Lumens	-	50	Lights	1,080	19	39.80	6.00	2	46.00	6.00	3	0	13.5
7	Total Mercury Vapor	1,256	397,594			-			7,240			6,766	(474)	(6.5)
	High-Pressure Sodium					-								
8	5000 Lumens	72	3,298	Lights	83	98	4.08	6.00	34	3.54	6.00	32	(2)	(5.5)
9	8500 Lumens	848	1,166,612	Lights	117	47,807	5.75	6.00	13,713	4.98	6.00	12,818	(895)	(6.5)
10	14000 Lumens	1,538	205,388	Lights	171	12,385	8.40	6.00	2,971	7.28	6.00	2,740	(231)	(7.8)
11	20000 Lumens	258	20,844	Lights	247	1,824	12.14	6.00	381	10.52	6.00	347	(34)	(9.0)
12	24000 Lumens	612	148,742	Lights	318	16,623	15.14	6.00	3,154	13.55	6.00	2,915	(238)	(7.6)
13	45000 Lumens	180	79,702	Lights	480	13,420	22.11	6.00	2,244	20.45	6.00	2,111	(133)	(5.9)
14	Total HP Sodium	3,508	1,624,586			-			22,496			20,963	(1,533)	(6.8)
	Incandescent					-								
15	2500 Lumens	-	3,864	Lights	202	273	7.72	6.00	53	8.60	6.00	56	3	6.4
16	4000 Lumens	108	-	Lights	305	12	9.09	6.00	1	12.99	6.00	1	0	42.9
17	6000 Lumens	36	11,568	Lights	405	1,645	11.30	6.00	201	17.25	6.00	270	69	34.4
18	10000 Lumens	504	132	Lights	690	154	15.73	6.00	11	29.39	6.00	19	9	80.5
19	Total Incandescent	648	15,564			-			265			347	82	30.7
	Fluorescent					-								
20	20000 Lumens	-	276	Lights	470	45	14.74	6.00	6	20.02	6.00	7	1	25.5
	Metal Halide					-								
21	9750 Lumens	-	600	Lights	170	36	10.32	6.00	10	7.24	6.00	8	(2)	(18.9)
22	10500 Lumens	468	4,668	Lights	210	377	10.32	6.00	81	8.95	6.00	74	(7)	(8.7)
23	15500 Lumens	-	1,800	Lights	290	183	14.25	6.00	36	12.35	6.00	33	(3)	(9.4)
24	24000 Lumens	24	888	Lights	460	147	22.61	6.00	26	19.59	6.00	23	(3)	(10.6)
25	Total Metal Halide	492	7,956						153			138	(15)	(9.8)
26	Annual PSCR Factor kWh/mth		131,024	MWh				0.001090	143		0.001480	194	51	35.8
27	Total Unmetered Lighting GUL								$ 30,303			$ 28,416	$ (1,888)	(6.2)

		Present U-17087		Proposed	
	Classification	Customer	Company	Customer	Company
28	Power Supply (%)	41.5	26.4	42.1	23.8
29	Delivery (%)	58.5	73.6	57.9	76.2

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 31 of 32
Witness: Revere, Nicholas M.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Unmetered Experimental Lighting Service GU-XL

Line		(a) (b) Billing Determinants		(c) (d) Present		(e) (f) Proposed		(g) (h) Difference	
No.	Description	Quantity	Units	Rates	Revenue	Rates	Revenue	Revenue	Percent
				$/unit	$000	$/unit	$000	$000	%
	Power Supply								
1	All kWh/mth	-	MWh	0.056066	$ -	0.051245	$ -	$ -	NA
2	Annual PSCR Factor kWh/mth	-	MWh	0.001090	-	0.001480	-	-	NA
3	Total Power Supply				$ -		$ -	$ -	NA
	Delivery								
	Customer Owned Equipment								
4	Distribution kWh/mth	-	MWh	0.050228	$ -	0.054188	$ -	$ -	NA
	Company Owned Equipment								
5	Distribution kWh/mth	-	MWh	0.079004	-	0.056365	-	-	NA
6	Fixture Charge/mth	-	Light	6.00	-	6.00	-	-	NA
7	Total Delivery				$ -		$ -	$ -	NA
8	Total Unmetered Service GU-XL				$ -		$ -	$ -	NA

MICHIGAN PUBLIC SERVICE COMMISSION

Case No.: U-17735
Exhibit: S-6
Schedule: F-3b
Date: April 24, 2015
Page: 32 of 32
Witness: Revere, Nicholas M.

Consumers Energy Company
Staff's Test-Year Present and Proposed Revenue Detail
Including Classic 7 O&M Reduction
Unmetered Service GU

Line No.	Description	(a) Billing Determinants Quantity	(b) Units	(c) Present Rates	(d) Present Revenue	(e) Proposed Rates	(f) Proposed Revenue	(g) Difference Revenue	(h) Difference Percent
				$/unit	$000	$/unit	$000	$000	%
	Power Supply								
1	All kWh/mth	86,458	MWh	0.075677	$ 6,543	0.070263	$ 6,075	$ (468)	(7.2)
2	Annual PSCR Factor kWh/mth	86,458	MWh	0.001090	94	0.001480	128	34	35.8
3	Total Power Supply				$ 6,637		$ 6,203	$ (434)	(6.5)
	Delivery								
4	Distribution kWh/mth	86,458	MWh	0.012752	$ 1,103	0.015110	$ 1,306	$ 204	18.5
5	System Access	5,735	Bills	2.00	11	2.00	11	-	-
6	Total Delivery				$ 1,114		$ 1,318	$ 204	18.3
7	Total Unmetered Service GU				$ 7,751		$ 7,521	$ (230)	(3.0)

MICHIGAN PUBLIC SERVICE COMMISSION

Consumers Energy Company
Staff Calculation of Jackson Gas Plant Purchase Credit

Case No.: U-17735
Exhibit: S-15
Date: April 24, 2015
Page: 1 of 1
Witness: Revere, Nicholas M.

Line No.	Description	(a) Sales	(b) Cost of Service	(c) Proposed Credit
		MWh	$000	per/kWh
	Bundled Service			
	Residential Class			
1	Residential Service RS	12,386,521	$ (14,756)	$ (0.00119)
2	Residential Time-of-Day RT	49,576	(47)	(0.00094)
3	Residential Electric Vehicle REV	3,161		(0.00119)
4	Res. Dynamic Price RSDP	-	-	(0.00119)
5	Res. Dynamic Price Rebate RSDPR	-	-	(0.00119)
6	Total Residential Class	12,439,258	(14,802)	(0)
	Secondary Class			
7	Secondary Energy-only GS	3,474,949	(4,051)	(0.00117)
8	Sec. Energy Dynamic Price GSDP	-	-	(0.00117)
9	Secondary Demand GSD	4,017,015	(4,451)	(0.00111)
10	Sec. Demand Dynamic Price GSDDP	-	-	(0.00111)
11	Total Secondary Class	7,491,964	(8,502)	(0)
	Primary Class			
12	Primary Energy-only GP	1,407,804	(1,344)	(0.00095)
13	Pri. Energy Dynamic Price GPDP	-	-	(0.00095)
14	Primary Demand GPD	9,343,402	(9,433)	(0.00083)
15	Primary Energy Intensive EIP/MMPP	355,201	(87)	(0.00025)
16	Primary Time of Use Pilot GPTU	205,807		(0.00083)
17	Large Economic Development E-1[1]	1,778,677	-	-
18	Total Primary Class	13,090,891	(10,864)	(0)
	Lighting & Unmetered Class			
19	Metered Lighting Service GML	8,058	(2)	(0)
20	Unmetered Lighting Service GUL	131,024	(34)	(0)
21	Unmetered Exp. Lighting GU-XL	-	-	-
22	Unmetered Service GU	86,458	(62)	(0.00072)
23	Total Lighting & Unmetered Class	225,540	(99)	(0)
	Self-generation Class			
24	Small Self-generation GSG-1	-	-	-
25	Large Self-generation GSG-2	46,865	(24)	(0.00051)
26	Total Self-Generation Class	46,865	(24)	(0)
27	Total Bundled Service	33,294,517	$ (34,291)	$ (0)

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	**)**	**Case No. U-17735**
the generation and distribution of	**)**	
electricity and for other relief.	**)**	
	)	

PROOF OF SERVICE

Linda G. Brauker, being duly sworn, deposes and says that on April 24, 2015, A.D., she emailed a copy of the attached MPSC Testimony and Exhibits to the persons as shown on the attached list.

Linda G. Brauker

Digitally signed by Linda G. Brauker
DN: cn=Linda G. Brauker, o=Michigan Public Service Commission, ou=Regulated Energy Division, email=braukerl@michigan.gov, c=US
Date: 2015.04.24 13:39:02 -04'00'

Linda G. Brauker

Subscribed and sworn to before me
this 24th day of April, 2015.

Lisa Felice

Lisa Felice
Notary Public, Eaton County, Michigan
My Commission Expires: April 15, 2020

Service List for U-17735

Consumers Energy Company
H. Richard Chambers
Raymond E. McQuillan
Bret A. Totoraitis
Robert W. Beach
Kelly M. Hall
Anne M. Uitvlugt
One Energy Plaza
EP 11-230
Jackson, MI 49201
rick.chambers@cmsenergy.com
raymond.mcquillan@cmsenergy.com
bret.totoraitis@cmsenergy.com
robert.beach@cmsenergy.com
kelly.hall@cmsenergy.com
anne.uitvlugt@cmsenergy.com
mpscfilings@cmsenergy.com

Michigan Environmental Council (MEC) and National Resources Defense Council (NRDC)
Christopher M. Bzdok
Emerson Hilton
Kimberly Flynn, Legal Assistant
Ruth Ann Liebziet, Legal Assistant
Olson, Bzdok & Howard
420 East Front Street
Traverse City, MI 49686
chris@envlaw.com
emerson@envlaw.com
kimberly@envlaw.com
ruthann@envlaw.com

Patrick Kenneally
Natural Resources Defense Council
20 North Wacker Dr., Ste. 1600
Chicago, IL 60606
pkenneally@nrdc.org

Hemlock Semiconductor Corporation
Jennifer Utter Heston
David E.S. Marvin
Fraser Trebilcock David & Dunlap PC
124 West Allegan Street, Suite 1000
Lansing, MI 48933
jheston@fraserlawfirm.com
dmarvin@fraserlawfirm.com

The Kroger Company
Kurt J. Boehm
Jody Kyler Cohn
Boehm, Jurtz & Lowry
36 E. Seventh St., Suite 1510
Cincinnati, OH 45202
kboehm@bkllawfirm.com
jkylercohn@bkllawfirm.com

Association of Businesses Advocating Tariff Equity (ABATE)
Robert A.W. Strong
Clark Hill PLC
151 S. Old Woodward, Suite 200
Birmingham, MI 48009
rstrong@clarkhill.com

Leland R. Rosier
Clark Hill PLC
212 E. Grand River Ave.
Lansing, MI 48906-4328
lrrosier@clarkhill.com

Energy Michigan, Inc.
Timothy J. Lundgren
Varnum, Riddering, Schmidt & Howlett LLP
333 Bridge Street, PO Box 352
Grand Rapids, MI 49501
tjlundgren@varnumlaw.com

Laura Chappelle
Sherry X. Lin
Varnum, Riddering, Schmidt & Howlett LLP
201 N. Washington Square, Suite 910
Lansing, MI 48933
lachappelle@varnumlaw.com
sxlin@varnumlaw.com

Michigan State Utility Workers Council, Utility Workers Union of America, AFL-CIO
John R. Canzano
Klimist, McKnight, Sale, McClow & Canzano, PC.
400 Galleria Officentre, Suite 117
Southfield, MI 48034
jcanzano@michworklaw.com

Michigan Cable Telecommunications Association
Michael S. Ashton
Fraser Trebilcock David & Dunlap, P.C.
124 West Allegan Street, Suite 1000
Lansing, MI 48933
mashton@fraserlawfirm.com

Michelle Rison and Residential Customer Group
Don L. Keskey
Brian W. Coyer
Public Law Resource Center PLLC
University Office Place
333 Albert Avenue, Suite 425
East Lansing, MI 48823
donkeskey@publiclawresourcecenter.com
bwcoyer@publiclawresourcecenter.com

Midland Cogeneration Venture Limited Partnership
Ford J.H. Turrell
David R. Whitfield
Warner Norcross & Judd LLP
900 Fifth Third Center
111 Lyon Street NW
Grand Rapids, MI 49503
fturrell@wnj.com
dwhitfield@wnj.com

Wal-Mart Stores East, LP and Sam's East
Rick D. Chamberlain
Behrens, Wheeler & Chamberlain
6 N.E. 63rd Street, Suite 400
Oklahoma City, OK 73105
rchamberlain@okenergylaw.com

Citizens Against Rate Excess (CARE)
John R. Liskey
John R. Liskey Attorney At Law PLLC
921 N. Washington Ave.
Lansing, MI 48906
john@liskeypllc.com

Attorney General Bill Schuette
John A. Janiszewski
Assistant Attorney General
Environment, Natural Resources, and Agriculture Div.
G. Mennen Williams Bldg., 6th Floor
525 W. Ottawa St; P.O. Box 30755
Lansing, MI 48909
janiszewskij2@michigan.gov

Administrative Law Judge
Hon. Mark E. Cummins
Administrative Law Judge
Michigan Public Service Comm.
7109 W. Saginaw Hwy., 3rd Floor
Lansing, MI 48917
cumminsm1@michigan.gov

MPSC Staff
Bryan Brandenburg
Lauren Donofrio
Graham Filler
Amit Singh
Assistant Attorneys General
Michigan Public Service Comm.
7109 W. Saginaw Hwy., 3rd Floor
Lansing, MI 48917
brandenburgb@michigan.gov
donofriol@michigan.gov
fillerg@michigan.gov
singha9@michigan.gov