

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

* * * * *

In the matter, on the Commission's own motion,)
to consider changes in the rates of all the Michigan)
rate-regulated electric, steam, and natural gas)
utilities to reflect the effects of the federal Tax)
Cuts and Jobs Act of 2017:)
SEMCO ENERGY GAS COMPANY)
files an application for determination of Calculation C)
as described in orders U-18494 and U-20115.)
_____)

Case No. U-20311

In the matter, on the Commission's own motion,)
to consider changes in the rates of all the)
following Michigan rate-regulated electric,)
steam, and natural gas utilities to reflect the effects)
of the federal Tax Cuts and Jobs Act of 2017:)
**ALPENA POWER COMPANY, CONSUMERS)
ENERGY COMPANY, DETROIT THERMAL, LLC,)
DTE ELECTRIC COMPANY, DTE GAS COMPANY,)
INDIANA MICHIGAN POWER COMPANY,)
NORTHERN STATES POWER COMPANY,)
UPPER PENINSULA POWER)
COMPANY, UPPER MICHIGAN ENERGY)
RESOURCES CORPORATION,)
WISCONSIN ELECTRIC POWER COMPANY,)
PRESQUE ISLE ELECTRIC & GAS CO-OP,)
MICHIGAN GAS UTILITIES CORPORATION, and)
SEMCO ENERGY GAS COMPANY.)
_____)**

Case No. U-18494

In the matter, on the Commission's own motion,)
to consider changes in the rates of all the Michigan)
rate-regulated electric, steam, and natural gas)
utilities to reflect the effects of the federal Tax Cuts)
and Jobs Act of 2017: **SEMCO ENERGY GAS)
COMPANY** files an application for determination)
of Credit A as described in orders U-18494.)
_____)

Case No. U-20115

At the May 2, 2019 meeting of the Michigan Public Service Commission in Lansing,
Michigan.

PRESENT: Hon. Sally A. Talberg, Chairman
Hon. Norman J. Saari, Commissioner
Hon. Daniel C. Scripps, Commissioner

ORDER APPROVING SETTLEMENT AGREEMENT

On February 22, 2018, the Commission issued an order in Case No. U-18494 (February 22 order), adopting a three-step approach to address the impacts of the federal corporate tax reduction arising from the Tax Cuts and Jobs Act of 2017 (TCJA). The first step, the Credit A proceeding, is the rate credit based on the taxes going-forward. The February 22 order directed certain utilities, including SEMCO Energy Gas Company (SEMCO), to file a Credit A application no later than March 30, 2018. The second step, the Credit B proceeding, is the rate credit addressing the impacts of the TCJA from January 1, 2018, to the date of the order in the utility's Credit A case. The Credit B application was to be filed by a utility within 60 days of the order establishing its Credit A. The third step, the Calculation C proceeding, captures the remaining impacts of the TCJA.

On May 30, 2018, the Commission issued an order approving a settlement agreement in SEMCO's Credit A proceeding (Case No. U-20115), and on September 28, 2018, the Commission issued an order approving a settlement agreement in SEMCO's Credit B proceeding (Case No. U-20182).

On October 1, 2018, SEMCO filed its application, with supporting testimony and exhibits, addressing Calculation C in Case No. U-20311. A prehearing conference was held on November 9, 2018, before Administrative Law Judge Sharon L. Feldman (ALJ). At the

prehearing conference, the ALJ granted intervenor status to the Michigan Department of the Attorney General and the Association of Businesses Advocating Tariff Equity. The Commission Staff also participated in the proceeding. Subsequently, the parties submitted a settlement agreement resolving all issues in the case.

The Commission has reviewed the settlement agreement and finds that the public interest is adequately represented by the parties who entered into the settlement agreement. The Commission further finds that the settlement agreement is in the public interest, represents a fair and reasonable resolution of the proceeding, and should be approved.

THEREFORE, IT IS ORDERED that:

A. The settlement agreement, attached as Exhibit A, is approved.

B. Beginning with the new rates in SEMCO Energy Gas Company's next general rate case, SEMCO Energy Gas Company shall include an offset to rates for excess accumulated deferred income taxes related to the Tax Cuts and Jobs Act of 2017 based on the following criteria: (1) the protected excess accumulated deferred income taxes of \$47,425,365 will be amortized over a 32.57 year period; (2) non-protected excess accumulated deferred income taxes of \$4,524,513 will be amortized over a 10-year period; and (3) the combined protected and non-protected 2018 and 2019 deferred liability of \$3,817,116 will be amortized over a 5-year period. The amortization schedules are illustrated in Attachment A to the settlement agreement.

C. SEMCO Energy Gas Company shall file its next general rate case with a 2020 projected test year. In this projected test year, SEMCO Energy Gas Company shall include the Year 3 amount of \$1,908,558 plus one-fifth of the \$3,817,116 as a reduction of income taxes in calculating the revenue deficiency.

D. SEMCO Energy Gas Company shall file its next general rate case with the amounts included in Attachment A to the settlement agreement, listed separately in both the revenue requirement calculation and class cost of service study utilizing a rate base allocation factor.

E. SEMCO Energy Gas Company shall record any differences between the actual amount of excess accumulated deferred income taxes in a given year and the estimated amount included in rates as a regulatory liability or asset, which will be reflected in customer rates over a period approved by the Commission in a subsequent general rate case.

F. SEMCO Energy Gas Company shall file an annual letter in Case No. U-20311 by March 31st of each year until the excess deferred taxes are completely refunded to ratepayers. Each letter will include the following: (1) the beginning refundable balance; (2) the yearly amount included in rates; (3) the over/under regulatory asset/liability the company has recorded, which shall be calculated as the differences between the actual amount of excess deferred taxes in a given year and the estimated amount included in rates; and (4) the ending refundable balance. This information shall be provided separately for protected and unprotected excess accumulated deferred income taxes.

G. SEMCO Energy Gas Company shall include any un-amortized excess deferred taxes in the deferred income tax balance in the capital structure for the calculation of the cost of capital.

The Commission reserves jurisdiction and may issue further orders as necessary.

Any party desiring to appeal this order must do so in the appropriate court within 30 days after issuance and notice of this order, pursuant to MCL 462.26. To comply with the Michigan Rules of Court's requirement to notify the Commission of an appeal, appellants shall send required notices to both the Commission's Executive Secretary and to the Commission's Legal Counsel.

Electronic notifications should be sent to the Executive Secretary at mpscedockets@michigan.gov and to the Michigan Department of the Attorney General - Public Service Division at pungpl@michigan.gov. In lieu of electronic submissions, paper copies of such notifications may be sent to the Executive Secretary and the Attorney General - Public Service Division at 7109 W. Saginaw Hwy., Lansing, MI 48917.

MICHIGAN PUBLIC SERVICE COMMISSION

Sally A. Talberg, Chairman

Norman J. Saari, Commissioner

Daniel C. Scripps, Commissioner

By its action of May 2, 2019.

Kavita Kale, Executive Secretary

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter on the Commission’s own motion,)	
to consider changes in the rates of all the Michigan)	
rate-regulated electric, steam and natural gas)	
utilities to reflect the effects of the federal Tax)	Case No. U-20311
Cuts and Jobs Act of 2017:)	
SEMCO ENERGY GAS COMPANY)	
files an application for determination of Calculation C)	
<u>as described in orders U-18494 and U-20115.</u>)	

SETTLEMENT AGREEMENT

As provided in § 78 of the Administrative Procedures Act of 1969 (“APA”), as amended, MCL 24.278 and Rule 431 of the Michigan Administrative Hearing System’s Administrative Hearing Rules, 2015 AC, R 792.10431, SEMCO Energy Gas Company (“SEMCO Gas” or the “Company”), the Michigan Public Service Commission (“MPSC” or the “Commission”) Staff (“Staff”), Attorney General Dana Nessel (“AG”), and the Association of Businesses Advocating Tariff Equity (“ABATE”), hereby agree as follows:

1. On February 22, 2018, by order issued in Case No. U-18494, wherein among other things, the Commission directed SEMCO Gas to file an application and supporting direct case no later than October 1, 2018, to address “Calculation C” intended to identify all remaining impacts of the federal corporate tax reduction arising from the Tax Cuts and Jobs Act of 2017 (“TCJA”) on the Company’s general base rates.

2. On May 30, 2018, the Commission issued its Order Approving Settlement Agreement in SEMCO Gas's Credit A case, U-20115, again directing SEMCO Gas to file its Calculation C case by October 1, 2018.

3. On October 1, 2018, SEMCO Gas filed with the Commission in this docket its application, along with the testimony and exhibits of its witness Mark A. Moses. In its direct case, SEMCO Gas represented that it determined Calculation C reflects a revaluation of the Company's deferred tax balances as of December 31, 2017, and the establishment of a liability for excess deferred taxes of \$48.4 million. SEMCO Gas proposes to return the \$48.4 million by amortizing same on a straight-line basis over 32.57 years beginning with Commission approval of new base rates reflected in SEMCO Gas's next general rate case, which SEMCO Gas expects to file in the second quarter of 2019.

4. On October 5, 2018, the Commission's Executive Secretary issued a Notice of Hearing and a correspondence directing SEMCO Gas to mail the Notice of Hearing to all cities, incorporated villages, townships, and counties in its Michigan electric service area, and to all intervenors in Case No. U-16169.

5. On November 9, 2018, Administrative Law Judge Sharon L. Feldman presided over the prehearing conference in this proceeding, at which Staff appeared. The AG and ABATE were granted intervention.

6. On January 24, 2019, SEMCO Gas filed the revised testimony and exhibit of Mr. Moses which reflect a revaluation of the Company's deferred tax balances as of December 31, 2017, and the establishment of a revised liability for excess deferred taxes of \$51.9 million, inclusive of a regulatory tax gross up of approximately \$13.4 million.

7. Subsequently, the parties discussed the issues in this case and have negotiated the terms of this Settlement Agreement, and agree as follows:

a. SEMCO Gas's direct case as revised is reasonable.

b. Beginning with new rates in the Company's next general rate case SEMCO Gas shall include an offset to rates for excess Accumulated Deferred Income Taxes ("ADIT") related to the TCJA based on the following criteria: 1) the Protected excess ADIT of \$47,425,365 will be amortized over a 32.57 year period; 2) Non-Protected excess ADIT of \$4,524,513 will be amortized over a 10 year period; and 3) the combined Protected and Non-Protected 2018 and 2019 deferred liability of \$3,817,116 will be amortized over a 5 year period. The amortization schedules are illustrated in Attachment A hereto.

c. SEMCO Gas shall file its next general rate case with a 2020 projected test year. In this projected test year, SEMCO Gas shall include the Year 3 amount of \$1,908,558 plus one-fifth of the \$3,817,116 as reduction of income taxes in calculating the revenue deficiency.

d. SEMCO Gas shall file its next general rate case with the amounts included in Attachment A listed separately in both the revenue requirement calculation and Class Cost of Service Study utilizing a rate base allocation factor.

e. SEMCO Gas shall record any differences between the actual amount of excess ADIT in a given year and the estimated amount included in rates as a regulatory liability or asset, which will be reflected in customer rates over a period approved by the Commission in a subsequent general rate case.

f. SEMCO Gas shall file an annual letter to this docket by March 31st of each year until the excess deferred taxes are completely refunded to ratepayers. The letters will

include the following: 1) the beginning refundable balance; 2) the yearly amount included in rates; 3) the over/under regulatory asset/liability the Company has recorded, which is calculated as the differences between the actual amount of excess deferred taxes in a given year and the estimated included in rates; and 4) the ending refundable balance. This information shall be provided separately for protected and unprotected excess ADIT.

g. SEMCO shall include any un-amortized excess deferred taxes in the deferred income tax balance in the capital structure for the calculation of the cost of capital.

8. It is the opinion of the parties that this Settlement Agreement will promote the public interest, will aid the expeditious conclusion of this case, and will minimize the time and expense which would otherwise have to be devoted to this matter by the parties. This Settlement Agreement is not severable, and all provisions of the same are dependent upon all other provisions contained herein.

9. This Settlement Agreement has been made for the sole and express purpose of settling this case. All offers of settlement and discussions relating hereto are, and shall be considered, privileged under MRE 408 and shall not be used in any manner, or be admissible for any other purpose in connection with this proceeding or any other proceeding hereof.

10. Neither the parties to the settlement nor the Commission shall use this Settlement Agreement or the order approving it as precedent in any case or proceeding, except as necessary to carry out its terms.

11. This Settlement Agreement is intended to be a final disposition of this proceeding, and the parties join in respectfully requesting that the Commission grant prompt approval. The parties agree not to appeal, challenge or contest the Commission's Order accepting and approving this Settlement Agreement without modification. If the Commission does not accept

the Settlement Agreement without modification, the Agreement shall be withdrawn and shall not constitute any part of the record in this proceeding or be used for any other purpose whatsoever.

12. The parties agree that the issuance of a Proposal for Decision pursuant to Section 81 of the Administrative Procedures Act of 1969 (“APA”), MCL 24. 281, and agree to waive the provisions of Section 81 of the APA in connection with this Settlement Agreement, so long as the Commission approves the Settlement Agreement without modification.

SEMCO ENERGY GAS COMPANY

Dated: April 9, 2019

By:

**Sherri
Wellman**

Digitally signed by: Sherri
Wellman
DN: CN = Sherri Wellman email =
wellmans@millercanfield.com C
= AD O = Miller Canfield
Date: 2019.04.08 16:40:12 -04'00'

One of its Attorneys
Sherri A. Wellman (P38989)
Paul M. Collins (P69719)
Miller, Canfield, Paddock and Stone, P.L.C.
One Michigan Avenue, Suite 900
Lansing, MI 48933
(517) 487-2070

ATTORNEY GENERAL DANA NESSEL

Dated: April 9, 2019

By:

Michael Moody

Digitally signed by Michael
Moody
Date: 2019.04.09 14:46:18
-04'00'

Her Attorney
Michael Moody (P51985)
Assistant Attorney General
Michigan Department of Attorney General
Special Litigation Division
525 W. Ottawa Street
P.O. Box 30755
Lansing MI 48909
(517) 373-1123

MICHIGAN PUBLIC SERVICE COMMISSION
STAFF



Dated: April 9, 2019

By:

One of Its Attorneys
Heather M.S. Durian (P67587)
Monica M. Stephens (P73782)
Michigan Public Service Commission
7109 W. Saginaw Highway, 3rd Floor
Lansing, MI 48917
(517) 284-8140

ASSOCIATION OF BUSINESSES
ADVOCATING TARIFF EQUITY

Bryan A.
Brandenburg

Digitally signed by: Bryan A. Brandenburg
DN: CN = Bryan A. Brandenburg email =
bbrandenburg@clarkhill.com C = US O =
Clark Hill PLC
Date: 2019.04.09 16:01:05 -05'00'



Dated: April 9, 2019

By:

Its Attorney
Bryan A. Brandenburg (P77216)
Clark Hill PLC
212 E. Cesar Chavez Ave.
Lansing, MI 48906
(517) 318-3100

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	1	2	3	4	5	Protected Plant Related (1)	Non-Protected Plant Related (2)	Non-Protected Non-Plant (3)	Remaining Life in Years
	Temporary Differences	Def Tax at 35.0%	Def Tax at 21.0%	Rate Reduction Difference	Distribution of Deferred MI State Taxes				
TEMPORARY ITEMS CONSISTING OF:	At 12/31/2017								
1 Prepaid Property Tax	(5,635,802)	(1,972,531)	(1,183,518)	(789,013)	47,341			(741,672)	1
2 Bad Debts	598,199	209,370	125,622	83,748	(5,025)			78,723	1
3 Gas in Storage FIFO Adjustment	(1,149,297)	(402,254)	(241,352)	(160,902)	9,654			(151,247)	1
4 Capitalized Inventory (Section 263A)	343,693	120,293	72,176	48,117	(2,887)			45,230	1
5 Energy Optimization	(252,179)	(88,263)	(52,958)	(35,305)	2,118			(33,187)	1
6 Accrued Vacation	1,410,461	493,661	296,197	197,464	(11,848)			185,617	1
7 Accrued Benefits - IBNR	1,032,000	361,200	216,720	144,480	(8,669)			135,811	1
8 Gas Cost Recovery	476,022	166,608	99,965	66,643	(3,999)			62,645	1
9 Retiree Medical	1,288,619	451,017	270,610	180,407	(10,824)			169,582	1
10 Accrued Pension	(2,121,846)	(742,646)	(445,588)	(297,058)	17,824			(279,235)	25
11 Reg Asset - Retiree Med & Pension Benefit Plans	(5,487,560)	(1,920,646)	(1,152,388)	(768,258)	46,096			(722,163)	25
12 Reg Asset - Manufactured Gas Plant Cleanup	(10,874,352)	(3,806,023)	(2,283,614)	(1,522,409)	91,345			(1,431,065)	3
13 Injuries and Damages Reserve	300,000	105,000	63,000	42,000	(2,520)			39,480	10
14 Survivor Benefits	24,000	8,400	5,040	3,360	(202)			3,158	10
15 Goodwill (Penn Gas Acquisition)	(76,368)	(26,729)	(16,037)	(10,692)	641			(10,050)	8
16 Intangible Assets (Penn Gas Acquisition)	22,558	7,895	4,737	3,158	(189)			2,969	8
17 Purch Acct Adj - MI Dfd Tx on Amort of Required Debt	(7,822)	(2,738)	(1,643)	(1,095)				(1,095)	10
18 Purch Acct Adj - MI Dfd Tx on OPEB	144,618	50,616	30,370	20,246				20,246	10
19 Deferred MI Income Taxes	10,671,814	3,735,135	2,241,081	1,494,054	(1,494,054)				
20 MI Deferred Tax Accounting Adoption	(5,240,358)	(1,834,125)	(1,100,475)	(733,650)				(733,650)	
21 Federal Fixed Assets	(261,023,390)	(91,358,186)	(54,814,912)	(36,543,274)	1,325,198	(35,218,076)			18
22 Net Deferred Taxes	(275,556,989)	(96,444,946)	(57,866,967)	(38,577,979)	-	(35,218,076)		(3,359,903)	32.57
23 Excess Deferred Taxes				(38,577,979)				(1,164,610)	
24 Gross-Up Factor (A)				(13,371,898)		(12,207,289)		(1,164,610)	
25 Regulatory Liability				(51,949,877)		(47,425,365)		(4,524,513)	
26 Initial Annual Amortization						\$ (1,456,107)		(452,451.30)	
(A) Gross-Up Factor									
		35%	21%	14%					
Federal income tax rate		6%	6%	0%					
State income tax rate		-2.10%	-1.26%	-0.84%					
Fed benefit of deduction of SIT		38.90%	25.74%	13.16%					
Composite tax rate		1.636661211	1.346619984	29.00%					
Gross-up factor									

(A) Gross-Up Factor
Federal income tax rate
State income tax rate
Fed benefit of deduction of SIT
Composite tax rate
Gross-up factor

SEMCO Energy Gas Company
Calculation C

Non-Protected Amortization = 10
Protected Amortization = 32.57

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11-32	Year 33
1 Prepaid Property Tax	74,167	74,167	74,167	74,167	74,167	74,167	74,167	74,167	74,167	74,169		
2 Bad Debts	(7,872)	(7,872)	(7,872)	(7,872)	(7,872)	(7,872)	(7,872)	(7,872)	(7,872)	(7,875)		
3 Gas in Storage FIFO Adjustment	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,122		
4 Capitalized Inventory (Section 263A)	(4,523)	(4,523)	(4,523)	(4,523)	(4,523)	(4,523)	(4,523)	(4,523)	(4,523)	(4,523)		
5 Energy Optimization	3,319	3,319	3,319	3,319	3,319	3,319	3,319	3,319	3,319	3,316		
6 Accrued Vacation	(18,562)	(18,562)	(18,562)	(18,562)	(18,562)	(18,562)	(18,562)	(18,562)	(18,562)	(18,559)		
7 Accrued Benefits - IBNR	(13,581)	(13,581)	(13,581)	(13,581)	(13,581)	(13,581)	(13,581)	(13,581)	(13,581)	(13,582)		
8 Gas Cost Recovery	(6,265)	(6,265)	(6,265)	(6,265)	(6,265)	(6,265)	(6,265)	(6,265)	(6,265)	(6,260)		
9 Retiree Medical	(16,958)	(16,958)	(16,958)	(16,958)	(16,958)	(16,958)	(16,958)	(16,958)	(16,958)	(16,960)		
10 Accrued Pension	27,924	27,924	27,924	27,924	27,924	27,924	27,924	27,924	27,924	27,919		
11 Reg Asset - Retiree Med & Pension Benefit Plans	72,216	72,216	72,216	72,216	72,216	72,216	72,216	72,216	72,216	72,219		
12 Reg Asset - Manufactured Gas Plant Cleanup	143,107	143,107	143,107	143,107	143,107	143,107	143,107	143,107	143,107	143,102		
13 Injuries and Damages Reserve	(3,948)	(3,948)	(3,948)	(3,948)	(3,948)	(3,948)	(3,948)	(3,948)	(3,948)	(3,948)		
14 Survivor Benefits	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(314)		
15 Goodwill (Penn Gas Acquisition)	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005	1,005		
16 Intangible Assets (Penn Gas Acquisition)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(296)		
17 Purch Acct Adj - MI Dfg Txs on Amt of Req Debt	110	110	110	110	110	110	110	110	110	105		
18 Purch Acct Adj - MI Dfg Txs on OPEB	(2,025)	(2,025)	(2,025)	(2,025)	(2,025)	(2,025)	(2,025)	(2,025)	(2,025)	(2,021)		
19 Deferred MI Income Taxes	73,365	73,365	73,365	73,365	73,365	73,365	73,365	73,365	73,365	73,365		
20 MIDeferred Tax Accounting Adoption	1,081,304	1,081,304	1,081,304	1,081,304	1,081,304	1,081,304	1,081,304	1,081,304	1,081,304	1,081,304		
21 Federal Fixed Assets	1,417,295	1,417,295	1,417,295	1,417,295	1,417,295	1,417,295	1,417,295	1,417,295	1,417,295	1,417,288		
22 Net Deferred Taxes												38,577,979
23												
24												
25 Tax Gross Up	491,263	491,263	491,263	491,263	491,263	491,263	491,263	491,263	491,263	491,260	374,802	213,639
26 Total	1,908,558	1,908,558	1,908,558	1,908,558	1,908,558	1,908,558	1,908,558	1,908,558	1,908,558	1,908,548	1,456,106	829,987
27												
28												
29 Years 1 & 2 Over 5 Years			763,423.20	763,423.20	763,423.20	763,423.20	763,423.20	763,423.20	763,423.20	1,908,548.00	1,456,106.00	829,987.00
30 Total Annual Expense			2,671,981.20	2,671,981.20	2,671,981.20	2,671,981.20	2,671,981.20	2,671,981.20	2,671,981.20	1,908,558.00	1,456,106.00	51,949,889.00

PROOF OF SERVICE

STATE OF MICHIGAN)

Case No. U-20311 *et al.*

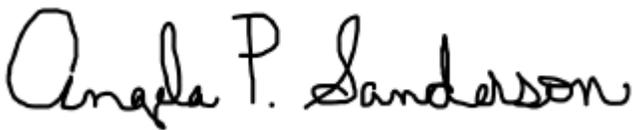
County of Ingham)

Brianna Brown being duly sworn, deposes and says that on May 2, 2019 A.D. she electronically notified the attached list of this **Commission Order via e-mail transmission**, to the persons as shown on the attached service list (Listserv Distribution List).



Brianna Brown

Subscribed and sworn to before me
this 2nd day of May 2019.



Angela P. Sanderson
Notary Public, Shiawassee County, Michigan
As acting in Eaton County
My Commission Expires: May 21, 2024

Service List for Case: U-20311

Name	Email Address
Bryan A. Brandenburg	bbrandenburg@clarkhill.com
Heather M.S. Durian	durianh@michigan.gov
Michael E. Moody	moodym2@michigan.gov
SEMCO Energy Gas Company 1 of 2	steve.mclean@semcoenergy.com
SEMCO Energy Gas Company 2 of 2	jim.vansickle@semcoenergy.com
Sharon Feldman	feldmans@michigan.gov
Sherri A. Wellman	wellmans@millercanfield.com

Service List for Case: U-18494

Name	Email Address
Amit T. Singh	singha9@michigan.gov
Andrea E. Hayden	andrea.hayden@dteenergy.com
Brian W. Coyer	bwcoyer@publiclawresourcecenter.com
Bryan A. Brandenburg	bbrandenburg@clarkhill.com
Constance D. Groh	cdgroh@liskeypllc.com
Don L. Keskey	donkeskey@publiclawresourcecenter.com
Heather M.S. Durian	durianh@michigan.gov
Jason T. Hanselman	jhanselman@dykema.com
John R. Liskey	john@liskeypllc.com
Meredith R. Beidler	beidterm@michigan.gov
Michael J. Pattwell	mpattwell@clarkhill.com
Paul M. Collins	collinsp@millercanfield.com
Richard J. Aaron	raaron@dykema.com
Sherri A. Wellman	wellmans@millercanfield.com

Service List for Case: U-20115

Name	Email Address
Bryan A. Brandenburg	bbrandenburg@clarkhill.com
Heather M.S. Durian	durianh@michigan.gov
Michael E. Moody	moodym2@michigan.gov
Paul M. Collins	collinsp@millercanfield.com
SEMCO Energy Gas Company 1 of 2	steve.mclean@semcoenergy.com
SEMCO Energy Gas Company 2 of 2	jim.vansickle@semcoenergy.com
Sharon Feldman	feldmans@michigan.gov
Sherri A. Wellman	wellmans@millercanfield.com

Service List for Case: U-20182

Name	Email Address
Bryan A. Brandenburg	bbrandenburg@clarkhill.com
Emily A. Jefferson	jeffersone1@michigan.gov
Heather M.S. Durian	durianh@michigan.gov
Michael E. Moody	moodym2@michigan.gov
SEMCO Energy Gas Company 1 of 2	steve.mclean@semcoenergy.com
SEMCO Energy Gas Company 2 of 2	jim.vansickle@semcoenergy.com
Sharon Feldman	feldmans@michigan.gov
Sherri A. Wellman	wellmans@millercanfield.com

GEMOTION DISTRIBUTION SERVICE LIST

kadarkwa@itctransco.com	ITC
tjlundgren@varnumlaw.com	Energy Michigan
lachappelle@varnumlaw.com	Energy Michigan
awallin@cloverland.com	Cloverland
bmalaski@cloverland.com	Cloverland
mheise@cloverland.com	Cloverland
vobmgr@UP.NET	Village of Baraga
braukerL@MICHIGAN.GOV	Linda Brauker
info@VILLAGEOFCLINTON.ORG	Village of Clinton
jgraham@HOMEWORKS.ORG	Tri-County Electric Co-Op
mkappler@HOMEWORKS.ORG	Tri-County Electric Co-Op
psimmer@HOMEWORKS.ORG	Tri-County Electric Co-Op
frucheyb@DTEENERGY.COM	Citizens Gas Fuel Company
mpscfilings@CMSENERGY.COM	Consumers Energy Company
jim.vansickle@SEMCOENERGY.COM	SEMCO Energy Gas Company
kay8643990@YAHOO.COM	Superior Energy Company
christine.kane@we-energies.com	WEC Energy Group
jlarsen@uppc.com	Upper Peninsula Power Company
dave.allen@TEAMMIDWEST.COM	Midwest Energy Coop
bob.hance@teammidwest.com	Midwest Energy Coop
tharrell@ALGERDELTA.COM	Alger Delta Cooperative
tonya@CECELEC.COM	Cherryland Electric Cooperative
bscott@GLENERGY.COM	Great Lakes Energy Cooperative
sculver@glenergy.com	Great Lakes Energy Cooperative
kmarklein@STEPHENSON-MI.COM	Stephenson Utilities Department
debbie@ONTOREA.COM	Ontonagon County Rural Elec
ddemaestri@PIEG.COM	Presque Isle Electric & Gas Cooperative, INC
dbraun@TECMI.COOP	Thumb Electric
rbishop@BISHOPENERGY.COM	Bishop Energy
mkuchera@AEPENERGY.COM	AEP Energy
todd.mortimer@CMSENERGY.COM	CMS Energy
jkeegan@justenergy.com	Just Energy Solutions
david.fein@CONSTELLATION.COM	Constellation Energy
kate.stanley@CONSTELLATION.COM	Constellation Energy
kate.fleche@CONSTELLATION.COM	Constellation New Energy
mpscfilings@DTEENERGY.COM	DTE Energy
bgorman@FIRSTENERGYCORP.COM	First Energy
rarchiba@FOSTEROIL.COM	My Choice Energy
greg.bass@calpinesolutions.com	Calpine Energy Solutions
rabaey@SES4ENERGY.COM	Santana Energy
cborr@WPSCI.COM	Spartan Renewable Energy, Inc. (Wolverine Power Marketing Corp)
cityelectric@ESCANABA.ORG	City of Escanaba
crystalfallsmgr@HOTMAIL.COM	City of Crystal Falls
felichel@MICHIGAN.GOV	Lisa Felice
mmann@USGANDE.COM	Michigan Gas & Electric
mpolega@GLADSTONEMI.COM	City of Gladstone

GEMOTION DISTRIBUTION SERVICE LIST

rlferguson@INTEGRYSGROUP.COM	Integrys Group
lrgustafson@CMSENERGY.COM	Lisa Gustafson
daustin@IGSENERGY.COM	Interstate Gas Supply Inc
krichel@DLIB.INFO	Thomas Krichel
cityelectric@BAYCITYMI.ORG	Bay City Electric Light & Power
Stephen.serkaian@lbwl.com	Lansing Board of Water and Light
jreynolds@MBLP.ORG	Marquette Board of Light & Power
bschlansker@PREMIERENERGYLLC.COM	Premier Energy Marketing LLC
ttarkiewicz@CITYOFMARSHALL.COM	City of Marshall
d.motley@COMCAST.NET	Doug Motley
mpauley@GRANGERNET.COM	Marc Pauley
ElectricDept@PORTLAND-MICHIGAN.ORG	City of Portland
gdg@alpenapower.com	Alpena Power
dbodine@LIBERTYPOWERCORP.COM	Liberty Power
leew@WVPA.COM	Wabash Valley Power
kmolitor@WPSCI.COM	Wolverine Power
ham557@GMAIL.COM	Lowell S.
BusinessOffice@REALGY.COM	Realgy Energy Services
landerson@VEENERGY.COM	Volunteer Energy Services
cmcarthur@HILLSDALEBPU.COM	Hillsdale Board of Public Utilities
mrzwiers@INTEGRYSGROUP.COM	Michigan Gas Utilities/Upper Penn Power/Wisconsin
Teresa.ringenbach@directenergy.com	Direct Energy
christina.crable@directenergy.com	Direct Energy
angela.schorr@directenergy.com	Direct Energy
ryan.harwell@directenergy.com	Direct Energy
johnbistranin@realgy.com	Realgy Corp.
kabraham@mpower.org	Katie Abraham, MMEA
mgobrien@aep.com	Indiana Michigan Power Company
mvorabouth@ses4energy.com	Santana Energy
suzy@gomega.com	MEGA
hnester@itctransco.com	ITC Holdings
lpape@dickinsonwright.com	Dickinson Wright
Deborah.e.erwin@xcelenergy.com	Xcel Energy
mmpeck@fischerfranklin.com	Matthew Peck
CANDACE.GONZALES@cmsenergy.com	Consumers Energy
JHDillavou@midamericanenergyservices.com	MidAmerican Energy Services, LLC
JCAltmayer@midamericanenergyservices.com	MidAmerican Energy Services, LLC
LMLann@midamericanenergyservices.com	MidAmerican Energy Services, LLC
karl.j.hoesly@xcelenergy.com	Northern States Power
kerri.wade@teammidwest.com	Midwest Energy Coop
dixie.teague@teammidwest.com	Midwest Energy Coop
meghan.tarver@teammidwest.com	Midwest Energy Coop
Karen.wienke@cmsenergy.com	Consumers Energy
Michael.torrey@cmsenergy.com	Consumers Energy
croziera@dteenergy.com	DTE Energy

GEMOTION DISTRIBUTION SERVICE LIST

stanczakd@dteenergy.com

Michelle.Schlosser@xcelenergy.com

dburks@glenergy.com

kabraham@mpower.org

kermann@atcllc.com

handrew@atcllc.com

mary.wolter@wecenergygroup.com

phil@allendaleheating.com

DTE Energy

Xcel Energy

Great Lakes Energy

Michigan Public Power Agency

American Transmission Company

American Transmission Company

UMERC, MERC and MGU

Phil Forner