



RATE CASE FILING REQUIREMENTS

Pursuant to order dated July 31, 2017 in Case No. U-18238

**PART I FILING INSTRUCTIONS ACCOMPANYING STANDARD EXHIBITS
AND SCHEDULES FOR RATE CASE FILINGS**

General Instructions

Pursuant to MCL 460.6a, utility applicants may use projected costs and revenues for a future consecutive 12-month period in developing its requested rates and charges. If a utility elects to do so, it must identify the future consecutive 12-month period used to develop the projected costs and revenues, and reflect in its filing the costs and revenues expected to be experienced during that period. Projected costs and revenues for the future consecutive 12-month period which deviate from actual costs and revenues in the most recent historical 12-month period shall be identified, and any such deviations shall be described and explained. Where these instructions specify that a particular set of information or ratemaking approach should be used, the utility shall provide that information and use that approach, but may propose that alternative information and ratemaking approaches be used to establish rates for the projected period. Such alternative information and approaches may be explained and justified.

A utility shall satisfy all Pre-Filing Requirements (see Attachment 1).

Where the utility prepares its filing in a manner that differs from a policy or practice adopted by the Commission in the preceding general rate case for the utility, it shall identify such difference, and shall quantify, to the extent practicable, the impact on the utility's revenue requirement calculation of that difference.

With the exception of Schedule F-5 Proposed Tariff Sheets, the standard exhibits shall be provided electronically in native Microsoft Excel format with all formulas and links active. The Schedule F-5 Proposed Tariff Sheets shall be supplied in Microsoft Word format. Information included on the schedules shall be sourced to workpapers and other supporting documents that are included in the case filing. Any workpapers and other supporting documents that are Microsoft Excel based shall also be provided electronically in native Microsoft Excel format with all formulas and links active.

The standard exhibit titles listed below must specify the projected future 12-month period upon which the filing is based. The utility shall also provide the historic test year information in the same manner and format as the projected test year information outlined below (see Exhibits and Schedules).

The exhibits shall include the formulas that explain the relationship among the exhibit rows and columns.

At the time of filing, the utility shall provide notice of the filing to all parties to the preceding general rate case of the applicant, and shall promptly provide a copy of the filing upon request.

Part I

Schedule A-1 and A-2

A-1 Projected Revenue Deficiency

A-2 Projected Financial Metrics

The projected revenue deficiency (sufficiency) is determined based on information supplied in Schedules B, C, D and E. Utilities providing service in more than one jurisdiction shall identify the MPSC jurisdictional amounts on schedules A, B and C based on the jurisdictional separation determined in Schedule F-1.

Schedules B-1, B-2, B-3, B-4, and B-5

B-1 Projected Rate Base

B-2 Projected Utility Plant

B-3 Projected Accumulated Provision for Depreciation

B-4 Projected Working Capital

B-5 Projected Capital Expenditure Summary and Supporting Exhibits

The amounts included for plant in service, plant held for future use, construction work in progress, and accumulated depreciation reserve must reflect all retirements, all capital expenditures, and book depreciation expense expected to occur by the end of the projected future 12-month period.

Schedules C-1 through C-11

C-1 Projected Net Operating Income

C-2 Revenue Conversion Factor

C-3 Projected Sales Revenue

C-4 Projected Fuel and Purchased Power (or Cost of Gas Sold)

C-5 Projected Operating and Maintenance Expenses

C-6 Projected Depreciation and Amortization Expenses

C-7 Projected General Taxes

C-8 Projected Federal Income Taxes

C-9 Projected State Income Taxes

C-10 Projected Other (or Local) Taxes

C-11 Projected Allowance for Funds Used During Construction

Operating revenues and expenses must reflect the revenues and expenses that the utility expects to experience during the projected future 12-month period.

Significant changes in individual operating revenue or expense items for the projected future period from those included in the historical information provided in Part III must be identified and explained in testimony by the utility, and supporting data and justification must be supplied with respect to each revenue and expense item.

The depreciation and amortization expense included in these schedules must reflect the depreciation rates approved at the time the utility makes its filing, and those rates must be applied to the plant included in its filing. If a utility files a concurrent depreciation case, or has a pending depreciation case at the time of rate case filing, then the utility shall provide a statement within its rate case filing describing the revenue requirement impact of its full depreciation case request.

The tax rates used in preparing these schedules must reflect the tax rates that the utility anticipates will be in effect during the projected future 12-month period. If the utility uses tax rates different from those specified in the tax laws in effect at the time of the filing, the utility shall provide an explanation of and justification for all such differences.

Schedules D-1, D-2, D-3, D-4 and D-5

D-1 Projected Rate of Return Summary

D-2 Cost of Long-Term Debt

D-3 Cost of Short-Term Debt

D-4 Cost of Preferred Stock

D-5 Cost of Common Shareholders' Equity

The utility must reflect all issuances of securities, equity infusions, retirements, redemptions, conversions, etc., that the utility expects to occur by the end of the projected future period.

Schedule E-1

E-1 Sales, Load and Customer Data

Sales levels for the projected future 12-month period must reflect reasonably anticipated market and economic conditions the utility expects to influence sales during that period. Such sales levels must also reflect the impact of reasonably anticipated energy conservation and efficiency programs for the projected future period. The projected sales levels must be weather-normalized utilizing the weather-normalization method adopted by the Commission in the most recent general rate case for the utility; however, the utility may, in addition, propose the use of any other weather-normalization method for which the utility presents information supporting the conclusion that such alternative method is more likely to predict actual sales during the future period.

Schedules F-1, F-2, F-3, F-4 and F-5

F-1 Projected Cost of Service Allocation Study

F-2 Summary of Present and Proposed Revenues

F-3 Detail of Present and Proposed Revenues

F-4 Comparison of Present and Proposed Monthly Bills

F-5 Proposed Tariff Sheets

For utilities with more than 1,000,000 retail customers in Michigan, the electric cost of service allocation study must be prepared in conformance with MCL 460.11. The study must reflect the allocation of (i) production-related and transmission costs using the method of allocation described in MCL 460.11, (ii) energy-related costs based on energy consumption, (iii) customer-related costs based on the number of customers, (iv) demand-related costs (other than production-related and transmission) based on the relative demands of customer classes.

Summary of present and proposed revenue summarizes the effect on revenues of proposed rate changes including the percentage of increase/decrease by rate class. Detail of present and proposed rates will reflect revenues by rate class based on present and proposed rates. Each rate class will require a separate page.

Comparison of present and proposed monthly bills will reflect revenues by rate class based on present and proposed rates at various usage increments. Each rate class will require a separate page.

Part II

Each general rate case filing shall include:

- Annual Reports to the MPSC P-521 (electric) P-522 (gas) for the most recent 2 years
- Annual Report to the SEC Form 10-K
- Quarterly Report to Shareholders (most recent 4 quarters)
- Bond and other financial prospectuses for issuances during the past 2 years

Paper copies of the documents in Part II are not required if the documents are available free of charge online as part of the case filing on the e-docket. For documents available free of charge online outside of the e-docket, the utility may provide a reference link and citation to the full and complete version of such documents in lieu of providing the full and complete version within its e-docket filing. The utility shall not utilize a Michigan Public Service Commission website reference in lieu of a full and complete version of such documents on the e-docket.

Part III

Supplemental Data (see Part III – Forms and Instructions)

Other Instructions

A rate case filing shall include:

- An application describing the relief that is being sought by the applicant
- A draft notice of hearing in current prescribed MPSC format
- Testimony in support of the utilities filed request
- A draft Protective Order. Utilities are encouraged to use the attached protective order as a template (see Attachment 13). Parties may seek to add other terms to a utility's draft protective order.
- Information as defined in these Filing Instructions, Part I, Part II and Part III, including workpapers in support of Part I, Part II and Part III as described in these filing instructions

Process Guidelines

- For cross-examination transcripts, the utility shall secure and pay for transcript turnaround service of three-days or faster. If not available on the e-docket, the utility shall provide non-confidential transcripts to all parties. If not available on the e-docket, the utility shall provide confidential transcripts to the parties pursuant to applicable protective orders.
- For documents whereby the utility is the author or creator, such documents provided to the docket or in response to audit/discovery shall be key word searchable.

- Upon Staff's request, the utility shall make available to Staff any proprietary information, analyses, modeling, or similar that the utility uses to support its rate filing or that the utility uses to facilitate its internal planning, budgeting, decision-making, risk assessment, or similar processes. If a utility is unable to provide the requested proprietary information due to license/contractual/legal restrictions, the utility shall provide staff with verification of such restrictions.
- Once a petition to intervene is filed, the potential intervening person may begin issuing discovery. If the utility receives a discovery request from a person which filed a petition to intervene, but that person has yet to be granted intervenor status, then the utility shall respond to said discovery (within 8 business days) in one of two ways:
 - a) Indicate, in writing, to that person that the utility intends to object to their intervention at the prehearing, OR
 - b) Respond to said discovery in the same manner the utility would respond as if the potential intervener was already granted intervening status (ie, a normal discovery response)

Schedule Guidelines

The prehearing conference should occur no sooner than 18 calendar days after a rate case is filed, and also not later than 28 calendar days after the rate case is filed. The Administrative Law Judge (ALJ) shall adopt a schedule that initially requires Intervenors and Staff to file their direct cases in sufficient time to allow the Commission to reach a final decision within 10 months from the date of the filing of the rate case. The ALJ shall establish a 10-month schedule without respect to Commission meeting dates, thus utilizing the entire 10-month period.

The ALJ shall attempt to follow these calendar-day milestones in an effort to ensure the following minimum number of days:

- 120 calendar days between the date of the utility rate case application and the date of the Staff/Intervenor Testimony.
- 21 calendar days between the date of Staff/Intervenor Testimony and the date of Rebuttal Testimony.
- 12 calendar days between the date of Rebuttal Testimony and the first day of Cross Examination.
- 33 calendar days between the date of Replies to Exceptions to the PFD and the date of the Statutory Deadline.

In the ALJ's discretion, the ALJ may increase the number of calendar days between these dates. In addition, the administrative law judges are directed to take appropriate actions to ensure that evidentiary hearings proceed in an organized and effective fashion. In addition to other actions the administrative law judge believes will achieve that goal, the administrative law judge may require the parties to identify prior to commencement of cross-examination the issues that the party intends to pursue during cross-examination. The Commission concludes

that doing so in advance of cross-examination will allow a more meaningful and useful evidentiary record to be created.

Discovery Guidelines

The Administrative Law Judge shall adopt discovery practices that will promote the expeditious processing of a filing. Unless the ALJ determines that a different discovery turnaround time is more appropriate, discovery responses shall be provided within 8 business days, best efforts prior to Staff/Intervenor filing and 5 business days, best efforts after Staff/Intervenor filing.

Company Name
Exhibits and Schedules for Rate Case Filing Requirements

<u>Exhibit</u>	<u>Schedule</u>	<u>Title</u>
Part I		
HISTORICAL YEAR EXHIBITS		
A-1	A1	Revenue Deficiency (Sufficiency)
A-1	A2	Historical Financial Metrics
A-2	B1	Rate Base
A-2	B2	Utility Plant
A-2	B3	Depreciation Reserve and Other Deductions
A-2	B4	Working Capital
A-3	C1	Adjusted Net Operating Income
A-3	C2	Revenue Conversion Factor
A-3	C3	Historical Operating Revenue
A-3	C4	Historical Fuel and Purchased Power/Cost of Gas Sold
A-3	C5	Historical Operation and Maintenance Expenses
A-3	C6	Depreciation and Amortization Expenses
A-3	C7	General Taxes
A-3	C8	Federal Income Taxes
A-3	C9	State Income Taxes
A-3	C10	Other (or Local) Taxes
A-3	C11	Allowance for Funds Used During Construction
A-4	D1	Rate of Return Summary
A-4	D2	Cost of Long-Term Debt
A-4	D3	Cost of Short-Term Debt
A-4	D4	Cost of Preferred Stock
A-4	D5	Cost of Common Shareholders' Equity
A-5	E1 - E?	Sales, Load and Customer Data
PROJECTED TEST YEAR EXHIBITS		
A-11	A1	Projected Revenue Deficiency (Sufficiency)
A-11	A2	Projected Financial Metrics
A-12	B1	Projected Rate Base
A-12	B2	Projected Utility Plant
A-12	B3	Projected Accumulated Provision for Depreciation
A-12	B4	Projected Working Capital
A-12	B5	Projected Capital Expenditure Summary and Supporting Exhibits
A-13	C1	Projected Net Operating Income
A-13	C2	Revenue Conversion Factor
A-13	C3	Projected Sales Revenue
A-13	C4	Projected Fuel and Purchased Power/Cost of Gas Sold
A-13	C5	Projected Operation and Maintenance Expenses
A-13	C6	Projected Depreciation and Amortization Expenses
A-13	C7	Projected General Taxes
A-13	C8	Projected Federal Income Taxes
A-13	C9	Projected State Income Taxes
A-13	C10	Projected Other (or Local) Taxes
A-13	C11	Projected Allowance for Funds Used During Construction
A-14	D1	Projected Rate of Return Summary
A-14	D2	Cost of Long-Term Debt
A-14	D3	Cost of Short-Term Debt
A-14	D4	Cost of Preferred Stock
A-14	D5	Cost of Common Shareholders' Equity
A-15	E1 - E?	Sales, Load and Customer Data
A-16	F1	Projected Cost of Service Allocation Study
A-16	F2	Summary of Present and Proposed Revenues
A-16	F3	Detail of Present and Proposed Revenues
A-16	F4	Comparison of Present and Proposed Monthly Bills
A-16	F5	Proposed Tariff Sheets
Part II		Supporting Data (MPSC Annual Report, 10-K, Parent Annual Report etc)
Part III		Supplemental Data

Schedule A-1

Michigan Public Service Commission
 Company Name
 Revenue Deficiency (Sufficiency)
 for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
 Exhibit No.: A-1
 Schedule: A-1
 Page: 1 of 1
 Witness:

Line No.	(a) Description	(b) Source	(c) Total (\$000)
1			
2	Rate Base	Exh. A-2, Sch.B1	
3			
4	Adjusted Net Operating Income	Exh. A-3), Sch. C1	
5			
6	Overall Rate of Return	Line 4 ÷ Line 2	
7			
8	Required Rate of Return	Exh. A-4, Sch. D1	
9			
10	Income Requirements	Line 2 x Line 8	
11			
12	Income Deficiency (Sufficiency)	Line 10 - Line 4	
13			
14	Revenue Conversion Factor	Exh. A-3, Sch. C2	_____
15			
16	Revenue Deficiency (Sufficiency)	Line 12 x Line 14	\$ _____

Schedule A-2

Michigan Public Service Commission
 Company Name
 Financial Metrics- Financial Basis

Case No.: U-XXXXX
 Exhibit No. A-1
 Schedule: A-2
 Page: 1 of 6
 Witness:

Line No.	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		20xx	20xx	20xx	20xx	20xx
1	Operating Revenue	\$	\$	\$	\$	\$
2	Operating Expenses					
3	Pre-Tax Operating Income					
4	Income Taxes					
5	Net Operating Income					
6	Other Income and Deductions					
7	AFUDC					
8	Interest Charges					
9	Preferred Stock Dividends					
10	Net Income Available for Common					
11	Average Common Equity					
12	Earned Rate of Return on Common Equity					
13	Authorized Rate of Return on Common Equity					

Schedule A-2

Michigan Public Service Commission
 Company Name
 Financial Metrics- Financial Basis

Case No.: U-XXXXX
 Exhibit No. A-1
 Schedule: A-2
 Page: 2 of 6
 Witness:

Line	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		20XX	20XX	20XX	20XX	20XX
	<u>EBIT Interest Coverage Ratio</u>					
14	Pre-Tax Operating Income	\$	\$	\$	\$	\$
15	Other Income and Deductions					
16	AFUDC					
17	Total EBIT					
18	Interest Charges					
19	EBIT Interest Coverage Ratio					
	<u>EBITDA Interest Coverage Ratio</u>					
20	Total EBIT					
21	Depreciation and Amortization					
22	Total EBIDTA					
23	Interest Charges					
24	EBIDTA Interest Coverage Ratio					
	<u>Funds Flow from Operations (FFO) Interest Coverage Ratio</u>					
25	Net Operating Income					
26	Depreciation and Amortization					
27	Deferred Income Tax					
28	AFUDC					
29	Other Major Recurring Non-Cash Items					
30	Interest Paid					
31	Less:					
32	Operating Lease Adjustment to Depreciation					
33	Subtotal					
34	Interest Charges					
35	FFO Interest coverage Ratio					

Schedule A-2

Michigan Public Service Commission
 Company Name
 Financial Metrics- Financial Basis

Case No.: U-XXXXX
 Exhibit No. A-1
 Schedule: A-2
 Page: 3 of 6
 Witness:

Line	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		20XX	20XX	20XX	20XX	20XX
	<u>Overall Fixed Charge Coverage Ratio</u>	\$	\$	\$	\$	\$
36	Net Income Available for Common					
37	Interest Charges					
38	Subtotal Numerator					
39	Interest Charges					
40	Preferred Stock Dividends					
41	Subtotal Denominator					
42	Overall Fixed Charge and Coverage Ratio					
	<u>Cash Flow Coverage of Dividends Ratio</u>					
43	Net Income Available for Common					
44	Depreciation and Amortization					
45	Deferred Taxes					
46	Subtotal					
47	Common Dividends					
48	Cash Flow Coverage of Dividends Ratio					
	<u>Common Dividend Payout Ratio</u>					
49	Common Dividends					
50	Net Income Available for Common					
51	Common Dividend Payout Ratio					
	<u>Permanent Capitalization</u>					
52	Long Term Debt					
53	Preferred Stock					
54	Common Equity					
55	Total Permanent Capital					
56	Long Term Debt					
57	Preferred Stock					
58	Common Equity					
59	Total Permanent Capital	%	%	%	%	%

Schedule A-2

Michigan Public Service Commission
 Company Name
 Financial Metrics- Ratemaking Basis

Case No.: U-XXXXX
 Exhibit No. A-1
 Schedule: A-2
 Page: 4 of 6
 Witness:

Line	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		20XX	20XX	20XX	20XX	20XX
60	Operating Revenue	\$	\$	\$	\$	\$
61	Operating Expense					
62	Pre-Tax Operating Income					
63	Income Taxes					
64	Net Operating Income					
65	Tax Impact of Pro-Forma Interst on NOI					
66	AFUDC					
67	Interest Charges					
68	Preferred Stock Dividends					
69	Net Income Available for Common and JDITC					
70	Return Assignable to JDITC					
71	Net Income Availiable for Common					
72	Average Common Equity					
73	Earned Rate of Return on Common Equity					
74	Authorized Return on Equity		%	%	%	%

Schedule A-2

Michigan Public Service Commission
 Company Name
 Financial Metrics- Rate-making Basis

Case No.: U-XXXXX
 Exhibit No. A-1
 Schedule: A-2
 Page: 5 of 6
 Witness:

Line	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		20XX	20XX	20XX	20XX	20XX
	<u>EBIT Interest Coverage Ratio</u>					
75	Pre-Tax Operating Income	\$	\$	\$	\$	\$
76	AFUDC					
77	Total EBIT					
78	Interest Charges					
79	EBIT Interest Coverage Ratio					
	<u>EBITDA Interest Coverage Ratio</u>					
80	Total EBIT					
81	Depreciation and Amortization					
82	Total EBITDA					
83	Interest Charges					
84	EBITDA Interest Coverage Ratio					
	<u>Funds Flow from Operations (FFO)</u>					
	<u>Interest Coverage Ratio</u>					
85	Net Operating Income					
86	Depreciation and Amortization					
87	Deferred Income Tax					
88	AFUDC					
89	Other Major Recurring Non-Cash Items					
90	Interest Paid					
91	Less:					
92	Operating Lease Adjustment					
93	Subtotal					
94	Interest Charges					
95	FFO Interest Coverage Ratio					
	<u>Overall Fixed Charge Coverage Ratio</u>					
96	Net Income Available for Common					
97	Interest Charges					
98	Subtotal Numerator					
99	Interest Charges					
100	Preferred Stock Dividends					
101	Subtotal Denominator					
102	Overall Fixed Charge Coverage Ratio					

Schedule A-2

Michigan Public Service Commission
 Company Name
 Financial Metrics- Ratemaking Basis

Case No.: U-XXXXX
 Exhibit No. A-1
 Schedule: A-2
 Page: 6 of 6
 Witness:

Line	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		20XX	20XX	20XX	20XX	20XX
	<u>Cash Flow Coverage of Dividends Ratio</u>	\$	\$	\$	\$	\$
103	Net Income Available for Common					
104	Depreciation and Amortization					
105	Deferred Taxes					
106	Subtotal					
107	Common Dividends					
108	Cash Flow Coverage of Dividends Ratio					
	<u>Common Dividend Payout Ratio</u>					
109	Common Dividends					
110	Net Income Available for Common					
111	Common Dividend Payout Ratio					
	<u>Permanent Capitalization</u>					
112	Long Term Debt (Excluding Securitization)					
113	Preferred Stock					
114	Common Equity					
115	Total Permanent Capital					
116	Long Term Debt (Excluding Securitization)					
117	Preferred Stock					
118	Common Equity					
119	Total Permanent Capital	%	%	%	%	%

Schedule B-1

Michigan Public Service Commission
 Company Name
 Historical Rate Base
 For the Historical Year Ended

Case No.: U-XXXXX
 Exhibit No.: A-2
 Schedule: B-1
 Page: 1 of 1
 Witness:

Line No.	(a) Description	(b) Source	(c) Rate Base (\$000)
1			
2	Plant in Service	Exh A-2, Sch B2	
3	Plant Held for Future Use	Exh A-2, Sch B2	
4	Construction Work in Progress	Exh A-2, Sch B2	
5	Total Utility Plant		\$
6			
7	Less: Depreciation Reserve	Exh A-2, Sch B3	
8			
9	Net Utility Plant		\$
10			
11	Net Capital Lease Property		
12			
13	Total Utility Property and Plant		\$
14			
15	Less: Capital Lease Obligations		
16			
17	Net Plant		\$
18			
19	Allowance for Working Capital	Exh A-2, Sch B4	
20			
21	Total Historical Period Rate Base		\$

Schedule B-2

Michigan Public Service Commission
 Company Name
 Total Utility Plant
 For the Historical Year Ended

Case No.: U-XXXXX
 Exhibit No.: A-2
 Schedule: B-2
 Page: 1 of 1
 Witness:

Line No.	(a) Description	(b) MPSC Account Number	(c) Utility Plant (\$000)
1			
2	Plant in Service	101	
3	Plant purchased or sold	102	
4	Experimental plant unclassified	103	
5	Plant leased to others	104	
6	Completed Construction not classified	106	
7	Plant in Service		\$ _____
8			
9	Plant held for future use	105	
10			
11	Construction work in progress	107	
12			\$ _____
13	Total Historical Period Utility Plant		\$ _____

Schedule B-4

Michigan Public Service Commission
Company Name
Working Capital
For the Historical Year Ended

Case No.: U-XXXXX
Exhibit No.: A-2
Schedule: B-4
Page: 1 of 1
Witness:

Line No.	(a) Description	(b) Working Capital (\$000)
1		
2	<u>Assets</u>	
	Total Assets	\$ _____
	<u>Liabilities</u>	
	Total Liabilities	\$ _____
	Working Capital	\$ _____

Schedule C-1

Michigan Public Service Commission
 Company Name
 Adjusted Net Operating Income
 for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
 Exhibit No.: A-3
 Schedule: C-1
 Page: 1 of 1
 Witness:

Line No.	(a) Description	(b) Source	(c) Net Operating Income (\$000)
1			
2	Operating Revenues		
3			
4	<u>Operating Expenses</u>		
5	Fuel and Purchased Power (Electric Only)		
6	Operations and Maintenance Expenses		
7	Depreciation and Amortization		
8	General Taxes		
9	Income Taxes		
10	Total Operating Expenses		\$ _____
11			
12	Operating Income		
13			
14	<u>Operating Income Adjustments</u>		
15	Allowances for Funds Used During Construction		
16	Loss on Reacquired Securities		
17	Income Tax Effect of Interest		
18	Interest Synchronization Adjustments		
19	Total Operating Income Adjustments		\$ _____
20			
21	Adjusted Net Operating Income		\$ _____

Schedule C-2

Michigan Public Service Commission
Company Name
Revenue Conversion Factor
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
Exhibit No.: A-3
Schedule: C-2
Page: 1 of 1
Witness:

<u>Line</u> <u>No.</u>	<u>(a)</u> <u>Description</u>	<u>(b)</u> <u>Calc. Logic/Source</u>	<u>(c)</u> <u>Amount</u>
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Schedule C-3

Michigan Public Service Commission
Company Name
Historical Operating Revenue
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
Exhibit No.: A-3
Schedule: C-3
Page: 1 of 1
Witness:

Line No.	(a) Description	(b) Source	(c) Sales Revenue (\$000)
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Schedule C-4

Michigan Public Service Commission
Company Name
Historical Fuel and Purchased Power/Cost of Gas Sold
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
Exhibit No.: A-3
Schedule: C-4
Page: 1 of 1
Witness:

Line No.	(a) Description	(b) Source	(c) Fuel and Purchased Power (\$000)
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Schedule C-5

Michigan Public Service Commission
Company Name
Historical Operation and Maintenance Expenses
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
Exhibit No.: A-3
Schedule: C-5
Page: 1 of 1
Witness:

Line No.	(a) Description	(b) Source	(c) Operation and Maintenance Expenses (\$000)
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Schedule C-6

Michigan Public Service Commission
Company Name
Depreciation and Amortization Expenses
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
Exhibit No.: A-3
Schedule: C-6
Page: 1 of 1
Witness:

	(a)	(b)	(c)
			Depreciation & Amortization Expense (\$000)
Line No.	Description	Source	

Schedule C-7

Michigan Public Service Commission
Company Name
General Taxes
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
Exhibit No.: A-3
Schedule: C-7
Page: 1 of 1
Witness:

<u>Line No.</u>	(a) <u>Description</u>	(b) <u>Source</u>	(c) <u>General Taxes (\$000)</u>
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Schedule C-8

Michigan Public Service Commission
Company Name
Federal Income Taxes
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
Exhibit No.: A-3
Schedule: C-8
Page: 1 of 1
Witness:

	(a)	(b)	(c)
			Federal
			Income
			Taxes
			(\$000)
<u>Line</u>	<u>Description</u>	<u>Source</u>	
<u>No.</u>			

Schedule C-9

Michigan Public Service Commission
Company Name
State Income Taxes
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
Exhibit No.: A-3
Schedule: C-9
Page: 1 of 1
Witness:

	(a)	(b)	(c)
			State
			Income
			Taxes
			(\$000)
<u>Line</u>	<u>Description</u>	<u>Source</u>	
<u>No.</u>			

Schedule C-10

Michigan Public Service Commission
Company Name
Other (or Local) Taxes
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
Exhibit No.: A-3
Schedule: C-10
Page: 1 of 1
Witness:

<u>Line No.</u>	(a) <u>Description</u>	(b) <u>Source</u>	(c) <u>Other (or Local) Taxes (\$000)</u>
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Schedule C-11

Michigan Public Service Commission
Company Name
Allowance for Funds Used During Construction
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
Exhibit No.: A-3
Schedule: C-11
Page: 1 of 1
Witness:

<u>Line</u> <u>No.</u>	(a) <u>Description</u>	(b) <u>Source</u>	(c) <u>AFUDC</u> <u>(\$000)</u>
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Schedule D-1

Michigan Public Service Commission
 Company Name
 Overall Rate of Return Summary
 for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
 Exhibit No.: A-4
 Schedule: D-1
 Page: 1 of 1
 Witness:

Line No.	(a) Description	(b) (c) (d) Capital Structure			(e) Cost Rate %	(f) (g) (h) (i) Weighted Cost			
		(b) Amount (\$000) (1)	(c) Permanent Capital (2)	(d) Percent of Total Capital		(f) Permanent Capital (2)	(g) Total Cost %	(h) Conversion Factor	(i) Pre-Tax Return
1									
2	Long-Term Debt				(3)				
3									
4	Preferred Stock				(4)				
5									
6	Common Shareholders' Equity				(5)				
7									
8	Total Permanent Capital								
9									
10	Short-Term Debt				(6)				
11									
12	Job Development- ITC-Debt								
13	Job Development- ITC Equity								
14	Total Job Development- ITC								
15									
16	Deferred Income Taxes (Net)- MBT								
17									
18	Deferred Income Taxes (Net)- Federal								
19									
20	Total								

(1) see Exh. A-2, Sch. B2
 (2) Excludes Short-Term Debt, Deferred Job Development Investment Tax Credit, Deferred Investment Tax Credit, and Deferred Income Taxes to calculate the rate of return for Job Development Investment Tax Credit purposes in accordance with Internal Revenue Service Income Tax Regulation Section 1.46-6
 (3) See Exh. A-4, Sch. D2
 (4) See Exh, A-4, Sch. D4
 (5) See Exh, A-4, Sch. D5
 (6) See Exh, A-4, Sch. D3

Schedule D-2

Michigan Public Service Commission
 Company Name
 Cost of Long-Term Debt
 for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
 Exhibit No.: A-4
 Schedule: D-2
 Page: 1 of 1
 Witness:

Line No.	(a) Description	(b) Original Issue Date	(c) Stated Maturity Date	(d) Interest Rate (%)	(e) Amount of Offering (\$000)	(f) Price to Public (%)	(g) Underwriting & Financing Expenses (%)	(h) Net Proceeds to the Company (%)	(i) Cost Based on Net Proceeds (%)	(j) Amount Outstanding (\$000)	(k) Annual Cost (\$000)
1											
2	Mortgage Bonds									\$	
3											
4											
5											
6											
7											
8	Total Mortgage Bonds									\$	
9											
10	Other Long-Term Debt									\$	
11											
12											
13											
14	Total Other Long-Term Debt									\$	
15											
16	Total Long-Term Debt									\$	
17											
18	Unamortized Debt Discount, Premium, and Expense									\$	
19											
20	Total Long-Term Debt Balance									\$	

Schedule D-3

Michigan Public Service Commission
 Company Name
 Cost of Short-Term Debt
 for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
 Exhibit No.: A-4
 Schedule: D-3
 Page: 1 of 1
 Witness:

Line No.	(a) Month	(b) Balance Outstanding (\$000)	(c) Total Cost (\$000)
1			
2	Commercial Paper	\$	\$
3			
4	Inter-Company Loans		
5			
6	Letter of Credit		
7			
8	Other	_____	_____
9			
10	Total	\$ =====	\$ =====
11			
12	Average Cost of Short-Term Debt		\$ =====

Schedule D-5

Michigan Public Service Commission
Company Name
Cost of Common Shareholders' Equity
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX
Exhibit No.: A-4
Schedule: D-5
Page: 1 of 1
Witness:

Schedule A-1

Michigan Public Service Commission
 Company Name
 Revenue Deficiency (Sufficiency)
 Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
 Exhibit No.: A-11
 Schedule: A-1
 Page: 1 of 1
 Witness:

Line No.	(a) Description	(b) Source	(c) Total (\$000)
1			
2	Rate Base	Exh. A-12, Sch.B1	
3			
4	Adjusted Net Operating Income	Exh. A-13, Sch. C1	
5			
6	Overall Rate of Return	Line 4 ÷ Line 2	
7			
8	Required Rate of Return	Exh. A-14, Sch. D1	
9			
10	Income Requirements	Line 2 x Line 8	
11			
12	Income Deficiency (Sufficiency)	Line 10 - Line 4	
13			
14	Revenue Conversion Factor	Exh. A-13, Sch. C2	_____
15			
16	Revenue Deficiency (Sufficiency)	Line 12 x Line 14	=====

Schedule A-2

Michigan Public Service Commission
 Company Name
 Financial Metrics- Ratemaking Basis

Case No.: U-XXXXX
 Exhibit No.: A-11
 Schedule: A-2
 Page: 1 of 3
 Witness:

Line No.	(a) Description	(b) Fiscal Year		(c)
		No Rate Relief Month/Year	Full Rate Relief Month/Year	
1	Operating Revenue	\$	\$	
2	Operating Expense			
3	Pre-Tax Operating Income			
4	Income Taxes			
5	Net Operating Income			
6	Tax Impact of Pro-Forma Interest on NOI			
7	AFUDC			
8	Interest Charges			
9	Preferred Stock Dividends			
10	Net Income Available for Common and JDITC			
11	Return Assignable to JDITC			
12	Net Income Available for Common			
13	Average Common Equity			
14	Earned Rate of Return on Common Equity			
15	Authorized Return on Common Equity		%	%

Schedule A-2

Michigan Public Service Commission
 Company Name
 Financial Metrics- Ratemaking Basis

Case No.: U-XXXXX
 Exhibit No.: A-11
 Schedule: A-2
 Page: 2 of 3
 Witness:

Line No.	(a) Description	(b) Fiscal Year		(c)
		No Rate Relief Month/Year	Full Rate Relief Month/Year	
	<u>EBIT Interest Coverage Ratio</u>			
16	Pre-Tax Operating Income	\$	\$	
17	AFUDC			
18	Total EBIT			
19	Interest Charges, Net of Tax Benefit			
20	EBIT Interest Coverage Ratio			
	<u>EBITDA Interest Coverage Ratio</u>			
21	Total EBIT			
22	Depreciation and Amortization			
23	Total EBITDA			
24	Interest Charges, Net of Tax Benefit			
25	EBITDA Interest Coverage Ratio			
	<u>Funds Flow from Operations (FFO) Interest Coverage Ratio</u>			
26	Net Operating Income			
27	Depreciation and Amortization			
28	Deferred Income Tax			
29	AFUDC			
30	Other Major Recurring Non-Cash Items			
31	Interest Paid			
	Less:			
32	Operating Lease Adjustment to Depreciation			
33	Subtotal			
34	Interest Charges, Net of Tax Benefit			
35	FFO Interest Coverage Ratio			
	<u>Overall Fixed Charge Coverage Ratio</u>			
36	Net Income Available for Common			
37	Interest Charges, Net of Tax Benefit			
38	Subtotal Numerator			
39	Interest Charges			
40	Preferred Stock Dividends			
41	Subtotal Denominator			
42	Overall Fixed Charge Coverage Ratio			

Schedule A-2

Michigan Public Service Commission
 Company Name
 Financial Metrics- Ratemaking Basis

Case No.: U-XXXXX
 Exhibit No.: A-11
 Schedule: A-2
 Page: 3 of 3
 Witness:

	(a)	(b)	(c)
		<u>Fiscal Year</u>	
Line No.	<u>Description</u>	<u>No Rate Relief</u> <u>Month/Year</u>	<u>Full Rate Relief</u> <u>Month/Year</u>
	<u>Cash Flow Coverage of Dividend Ratio</u>		
43	Net Income Available for Common	\$	\$
44	Depreciation and Amortization		
45	Deferred Taxes		
46	Subtotal		
47	Common Dividends		
48	Cash Flow Coverage of Dividends Ratio		
	<u>Common Dividend Payout Ratio</u>		
49	Common Dividends		
50	Net Income Available for Common		
51	Common Dividend Payout Ratio		
	<u>Permanent Capitalization</u>		
52	Long Term Debt (Excluding Securitization)		
53	Preferred Stock		
54	Common Equity		
55	Total Permanent Capital		
56	Long Term Debt		
57	Preferred Stock		
58	Common Equity		
59	Total Permanent Capital	%	%

Schedule B-1

Michigan Public Service Commission
 Company Name
 Projected Rate Base
 Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
 Exhibit No.: A-12
 Schedule: B-1
 Page: 1 of 1
 Witness:

Line No.	(a) Description	(b) Source	(c) Rate Base (\$000)
1			
2	Plant in Service	Ex A-12, Sch B2	
3	Plant Held for Future Use	Ex A-12, Sch B2	
4	Construction Work in Progress	Exh A-12, Sch B2	
5	Total Utility Plant		
6			
7	Less: Depreciation Reserve	Exh A-12, Sch B3	
8			
9	Net Utility Plant		
10			
11	Net Capital Lease Property		
12			
13	Total Utility Property and Plant		
14			
15	Less: Capital Lease Obligations		
16			
17	Net Plant		
18			
19	Allowance for Working Capital	Exh A-12, Sch B4	
20			
21	Total Projected Test Period Rate Base		\$

Schedule B-2

Michigan Public Service Commission
 Company Name
 Total Utility Plant
 Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
 Exhibit No.: A-12
 Schedule: B-2
 Page: 1 of 1
 Witness:

Line No.	(a) Description	(b) MPSC Account Number	(c) Projected Utility Plant (\$000)
1			
2	Plant in Service	101	
3	Plant purchased or sold	102	
4	Experimental plant unclassified	103	
5	Plant leased to others	104	
6	Completed Construction not classified	106	
7	Plant in Service		\$ _____
8			
9	Plant held for future use	105	
10			
11	Construction work in progress	107	
12			\$ _____
13	Total Projected Period Utility Plant		\$ _____

Schedule B-3

Michigan Public Service Commission
Company Name
Depreciation Reserve and Other Deductions
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
Exhibit No.: A-12
Schedule: B-3
Page: 1 of 1
Witness:

	(a)	(b)
Line No.	Description	Projected Accumulated Provision for Depreciation (\$000)
Total Projected Period Accumulated Provision for Depreciation		\$ <u> </u>

Schedule B-4

Michigan Public Service Commission
Company Name
Working Capital
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
Exhibit No.: A-12
Schedule: B-4
Page: 1 of 1
Witness:

	(a)	(b)
Line No.	Description	Projected Working Capital (\$000)
1		
2	<u>Assets</u>	
	Total Assets	\$ _____
	<u>Liabilities</u>	
	Total Liabilities	\$ _____
	Total Projected Working Capital	\$ _____

Schedule B-5

Miscellaneous Utility
Case No. U-xxxx

Capital Expenditures Exhibit Index

	Title	Witness
<i><u>hyperlinked</u></i>	Test Period Capital Expenditures	
A-12 B5	Summary	xxxxx
A-12 B5.1 p.1	Power Generation Summary	xxxxx
A-12 B5.1 p.2	Routine and Big	xxxxx
A-12 B5.2	Capital Expenditures - Ship and Train	xxxxx
A-12 B5.3 p.1	Nuclear Production Plant & Nuclear Fuel	xxxxx
A-12 B5.4 p.1	Distribution Plant	xxxxx
A-12 B5.5	Advanced Metering Infrastructure (AMI)	xxxxx
A-12 B5.6	Corporate Staff Summary	xxxxx

Schedule B-5

Michigan Public Service Commission
 Miscellaneous Utility
 Projected Capital Expenditures
 Summary
 (\$000)

Case No.: U-xxxx
 Exhibit: A-12
 Schedule: B5
 Witness: xxxxx
 Page: 1 of 1

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Capital Expenditures									
Line No.	Description	Historical	Projected Bridge Year		Projected Test Year	Reference	Last Rate Case Approved Spending Plan U-xxxxx	Actual Spending Test Year U-xxxxx	
		12 mos. ended 12/31/20ww	12 mos. ending 12/31/20xx	10 mos. ending 10/31/20yy	22 mos. ending 10/31/20yy		12 mos. ending 10/31/20zz	12 mos. Ended 12/31/20xx	12 mos. Ended 12/31/20xx
					<i>col. (c)+(d)</i>				
1	Production Plant:								
2	Steam	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.1	xxxxx	xxxxx
3	Hydraulic	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.1	xxxxx	xxxxx
4	Other	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.1	xxxxx	xxxxx
5	Ship / Train	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.2	xxxxx	xxxxx
6	Nuclear (including Nuclear Fuel)	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.3	xxxxx	xxxxx
7	Distribution	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.4	xxxxx	xxxxx
8	Automated Metering Infrastructure (AMI)	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.5	xxxxx	xxxxx
9	Corporate Staff	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.6	xxxxx	xxxxx
10	Total Capital Expenditures	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx	xxxxx

Schedule B-5.1

Michigan Public Service Commission
 Miscellaneous Utility
 Projected Capital Expenditures
 Steam, Hydraulic and
 Other Power Generation
 (\$000)

Case No.: U-xxxx
 Exhibit: A-12
 Schedule: B5.1
 Witness: xxxxx
 Page: 1 of 2

Line No.	(a) Description	(b) Capital Expenditures					(f) Projected Test	(g) Reference
		Historical 12 mos. ended 12/31/20ww	Projected Bridge Year			12 mos. ending 10/31/20zz		
			12 mos. ending 12/31/20xx	10 mos. ending 10/31/20yy	22 mos. ending 10/31/20yy			
		<i>col. (c)+(d)</i>						
1	Steam Power Generation							
2	Routine	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, B5.1 page 2	
3	Non-Routine Steam Power	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
4	Non-Routine Environmental	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
5	Total Steam Production	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
6	Hydraulic Production Plant							
7	Routine	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, B5.1 page 2	
8	Non-Routine	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
9	Total Hydraulic Production	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
10	Other Production Plant							
11	Routine	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, B5.1 page 2	
12	Non-Routine	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
13	Total Other Production	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
14	Grand Total	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		

Schedule B-5.1

Michigan Public Service Commission
 Miscellaneous Utility
 Projected Capital Expenditures
 Steam, Hydraulic, and
 Other Power Generation
 (\$000)

Case No.: U-xxxx
 Exhibit: A-12
 Schedule: B5.1
 Witness: xxxxx
 Page: 2 of 2

Line No.	(a)	(b)	(c)	(d)	(e)	(f)					
							Capital Expenditures				Projected Test
							Historical	Projected Bridge Year			Year
12 mos. ended 12/31/20ww	12 mos. ending 12/31/20xx	10 mos. ending 10/31/20yy	22 mos. ending 10/31/20yy	12 mos. ending 10/31/20zz							
	Total Capital - Routine				<i>col. (c)+(d)</i>						
1	Unit 1	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
2	Unit 2	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
3	Unit 3	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
4	Unit 4	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
5	Unit 5	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
6	Unit 6	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
7	Unit 7	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
8	Subtotal Steam Power Generation	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
9	Hydro	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
10	Peakers	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
11	Total by Plant	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
	Total Capital - Big										
12	Big Project 1	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
13	Big Project 2	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
14	Big Project 3	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
15	Big Project 4	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
16	Big Project 5	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
17	Big Project 6	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
18	Total by Major Project	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					

Schedule B-5.2

Michigan Public Service Commission
 Miscellaneous Utility
 Projected Capital Expenditures
 Ship Co.
 (\$000)

Case No.: U-xxxx
 Exhibit No.: A-12
 Schedule: B5.2
 Witness: xxxxx
 Page: 1 of 1

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)
		Capital Expenditures					Projected Test
		Historical	Projected Bridge Year				Year
	12 mos. ended 12/31/20ww	12 mos. ending 12/31/20xx	10 mos. ending 10/31/20yy	22 mos. ending 10/31/20yy	12 mos. ending 10/31/20zz		
1	<u>Ship Co.:</u>						
2	Small Project 1	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
3	Small Project 2	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
4	Small Project 3	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
5	Small Project 4	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
6	Small Project 5	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
7	Small Project 6	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
8	Small Project 7	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
9	Small Project 8	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
10	Small Project 9	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
11	Small Project 10	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
12	Small Project 11	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
13	Small Project 12	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
14	Small Project 13	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
15	Small Project 14	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
16	Small Project 15	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
17	Small Project 16	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
18	Small Project 17	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
19	Total Ship Co.	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
20	<u>Train Co.</u>						
21	Railcar truck rebuilds	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
22	Total Train Co.	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
23	Total Ship Co. and Train Co.	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx

col. (c)+(d)

Schedule B-5.3

Michigan Public Service Commission
 Miscellaneous Utility
 Projected Capital Expenditures
 Nuclear Production Plant & Nuclear Fuel
 (\$000)

Case No.: U-xxxx
 Exhibit: A-12
 Schedule: B5.3
 Witness: xxxxx
 Page: 1 of 1

Line No.	(a) Description	(b)	(c)	(d)	(e)	(f)
		Capital Expenditures				Projected Test Year
		Historical	Projected Bridge Year			
	12 mos. ended 12/31/20ww	12 mos. ending 12/31/20xx	10 mos. ending 10/31/20yy	22 mos. ending 10/31/20yy	12 mos. ending 10/31/20zz	
					<i>col. (c)+(d)</i>	
1	Nuclear Production Plant					
2	Routine and Small Projects	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
3	Non-Routine and Large Projects	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
4	Total Projects	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
5	Nuclear Fuel					
6	Uranium	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
7	Conversion	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
8	Enrichment	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
9	Fabrication	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
10	Total Nuclear Fuel	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
11	Total Capital Expenditures	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx

Schedule B-5.4

Michigan Public Service Commission
 Miscellaneous Utility
 Projected Capital Expenditures
 Distribution Plant
 (\$000)

Case No.: U-xxxx
 Exhibit: A-12
 Schedule: B5.4
 Witness: xxxxx
 Page: 1 of 1

Line No.	(a) Description	(b) Capital Expenditures				(e)	(f)
		Historical	Projected Bridge Year		Projected Test	Year	
		12 mos. ended 12/31/20ww	12 mos. ending 12/31/20xx	10 mos. ending 10/31/20yy	22 mos. ending 10/31/20yy	12 mos. ending 10/31/20zz	
<i>col. (c)+(d)</i>							
Capital Expenditures							
1	<u>New Business:</u>						
2	Customer Connections	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
3	Meters	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
4	Transformers	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
5	Customer Advances for Construction	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
6	Total New Business	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
7	<u>System Strengthening and Reliability:</u>						
8	Reliability	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
9	General Load Growth	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
10	New Business Specific Projects	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
11	Major Equipment	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
12	Substation/Station Improvement	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
13	Customer Advances for Construction	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
14	Subtotal System Strengthening and Reliability	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
15	<u>System Strengthening Blankets:</u>						
16	Increased Loads	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
17	System Improvements	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
18	Relocations	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
19	Normal Retirement Unit Changeouts	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
20	Emergency Retirement Unit Changeouts and Storm	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
21	Subtotal System Strengthening Blankets	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
22	Total System Strengthening, Reliability and Blankets	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
23	<u>Miscellaneous</u>						
24	Other Miscellaneous	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
25	Total Capital	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	

by FERC
 USoA
 Bucket if
 possible

Schedule B-5.4

Michigan Public Service Commission
Miscellaneous Utility
Projected Capital Expenditures
WORKPAPER SYSTEM STRENGTH/RELIABILITY
(\$000)

Case No.: U-xxxx
 Exhibit: A-12
 Schedule: B5.4
 Witness: xxxxx
 Page: 1 of 1

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)
		Capital Expenditures					Projected Test
		Historical	Projected Bridge Year			Year	
		12 mos. ended	12 mos. ending	10 mos. ending	22 mos. ending	12 mos. ending	
		12/31/20ww	12/31/20xx	10/31/20yy	10/31/20yy	10/31/20zz	

col. (c)+(d)

Capital Expenditures

- 1 System Strengthening and Reliability:

Projects Over \$5 million dollars (with spend in test year)

Project #1					
Project #2					

Projects Under \$5 Million

Bucket 1					
Bucket 2					
Bucket 3					
Bucket 4					
Bucket 5					
Bucket 6					

Schedule B-5.5

**Michigan Public Service Commission
 Miscellaneous Utility
 Projected Capital Expenditures
 Advanced Metering Infrastructure (AMI)
 (\$000)**

Case No.: U-xxxx
 Exhibit: A-12
 Schedule: B5.5
 Witness: xxxxx
 Page: 1 of 1

Line No.	(a) Description	(b)	(c)	(d)	(e)	(f)	
		Capital Expenditures					Projected Test
		Historical	Projected Bridge Year			Year	
	12 mos. ended	12 mos. ending	10 mos. ending	22 mos. ending	12 mos. ending		
	12/31/20ww	12/31/20xx	10/31/20yy	10/31/20yy	10/31/20zz		
1	Advanced Metering Infrastructure				<i>col. (c)+(d)</i>		
2	Meters	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
3	Network	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
4	Project Management Office	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
5	Information Technology	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
6	Corporate Overheads/Other	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
7	Total AMI Capital Expenditures	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	

Schedule B-5.6

**Michigan Public Service Commission
Miscellaneous Utility
Projected Capital Expenditures
Corporate Staff
(\$000)**

Case No.: U-xxxx
Exhibit: A-12
Schedule: B5.6
Witness: xxxxx
Page: 1 of 1

	(a)	(b)	(c)	(d)	(e)	(f)
	Capital Expenditures					Projected Test
Line No.	Description	Historical	Projected Bridge Year		Year	
		12 mos. ended 12/31/20ww	12 mos. ending 12/31/20xx	10 mos. ending 10/31/20yy	22 mos. ending 10/31/20yy	12 mos. ending 10/31/20zz
					<i>col. (c)+(d)</i>	
1	Information Technology:					
2	Corporate Applications	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
3	Customer Service	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
4	Plant & Field	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
5	Shared Infrastructure	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
6	Subtotal Information Technology	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
7	NERC-Critical Infrastructure Program	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
8	Facilities Renovation	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
9	Service Center Optimization	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
10	Facilities-Construction & Upgrade	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
11	Electric Vehicle Fleet	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
12	Other Miscellaneous	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
13	Total Corporate Staff	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx

Schedule C-1

Michigan Public Service Commission
 Company Name
 Adjusted Net Operating Income
 Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
 Exhibit No.: A-13
 Schedule: C-1
 Page: 1 of 1
 Witness:

Line No.	(a) Description	(b) Source	(c) Net Operating Income (\$000)
1			
2	Operating Revenues		
3			
4	<u>Operating Expenses</u>		
5	Fuel and Purchased Power (Electric Only)		
6	Operations and Maintenance Expenses		
7	Depreciation and Amortization		
8	General Taxes		
9	Income Taxes		
10	Total Operating Expenses		\$
11			
12	Operating Income		
13			
14	<u>Operating Income Adjustments</u>		
15	Allowances for Funds Used During Construction		
16	Loss on Reacquired Securities		
17	Income Tax Effect of Interest		
18	Interest Synchronization Adjustments		
19	Total Operating Income Adjustments		\$
20			
21	Adjusted Net Operating Income		\$

Schedule C-2

Michigan Public Service Commission
Company Name
Projected Revenue Conversion Factor

Case No.: U-XXXXX
Exhibit No.: A-13
Schedule: C-2
Page: 1 of 1
Witness:

<u>Line</u> <u>No.</u>	<u>(a)</u> <u>Description</u>	<u>(b)</u> <u>Calc. Logic/Source</u>	<u>(c)</u> <u>Amount</u>
---------------------------	----------------------------------	---	-----------------------------

Schedule C-3

Michigan Public Service Commission
Company Name
Projected Operating Revenue
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
Exhibit No.: A-13
Schedule: C-3
Page: 1 of 1
Witness:

Line No.	(a) Description	(b) Source	(c) Projected Sales Revenue (\$000)
-------------	--------------------	---------------	---

Schedule C-4

Michigan Public Service Commission
Company Name
Projected Fuel and Purchased Power/Cost of Gas Sold
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
Exhibit No.: A-13
Schedule: C-4
Page: 1 of 1
Witness:

Line No.	(a) Description	(b) Source	(c) Projected Fuel and Purchased Power (\$000)
-------------	--------------------	---------------	---

Schedule C-5

Michigan Public Service Commission
Company Name
Projected Operation and Maintenance Expenses
Projected 12 Month Period Ending xxxx

Case No.:
Exhibit No.:
Schedule:
Page:
Witness:

U-XXXXX
A-13
C-5
1 of 1

Line No.	(a) Description	(b) Source	(c) Historical Operation and Maintenance Expenses (\$000)	(d) Change in Operation and Maintenance Expenses (\$000)	(e) Projected Operation and Maintenance Expenses (\$000)
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Schedule C-6

Michigan Public Service Commission
Company Name
Projected Depreciation and Amortization Expenses
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
Exhibit No.: A-13
Schedule: C-6
Page: 1 of 1
Witness:

	(a)	(b)	(c)
			Projected Depreciation & Amortization Expense (\$000)
<u>Line No.</u>	<u>Description</u>	<u>Source</u>	

Schedule C-7

Michigan Public Service Commission
Company Name
Projected General Taxes
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
Exhibit No.: A-13
Schedule: C-7
Page: 1 of 1
Witness:

	(a)	(b)	(c)
			Projected General Taxes (\$000)
<u>Line No.</u>	<u>Description</u>	<u>Source</u>	

Schedule C-8

Michigan Public Service Commission
Company Name
Projected Federal Income Taxes
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
Exhibit No.: A-13
Schedule: C-8
Page: 1 of 1
Witness:

Line No.	(a) Description	(b) Source	(c) Projected Federal Income Taxes (\$000)
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Schedule C-9

Michigan Public Service Commission
Company Name
Projected State Income Taxes
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
Exhibit No.: A-13
Schedule: C-9
Page: 1 of 1
Witness:

	(a)	(b)	(c)
			Projected State Income Taxes (\$000)
<u>Line No.</u>	<u>Description</u>	<u>Source</u>	

Schedule C-10

Michigan Public Service Commission
Company Name
Projected Other (or Local) Taxes
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
Exhibit No.: A-13
Schedule: C-10
Page: 1 of 1
Witness:

	(a)	(b)	(c)
			Projected Other (or Local) Taxes (\$000)
<u>Line No.</u>	<u>Description</u>	<u>Source</u>	

Schedule C-11

Michigan Public Service Commission
Company Name
Projected Allowance for Funds Used During Construction
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
Exhibit No.: A-13
Schedule: C-11
Page: 1 of 1
Witness:

<u>Line No.</u>	<u>(a) Description</u>	<u>(b) Source</u>	<u>(c) Projected AFUDC (\$000)</u>
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Schedule D-1

Michigan Public Service Commission
 Company Name
 Projected Rate of Return Summary

Case No.: U-XXXXX
 Exhibit No.: A-14
 Schedule: D-1
 Page: 1 of 1
 Witness:

Line No.	(a) Description	(b) (c) (d) Capital Structure			(e) Cost Rate %	(f) (g) (h) (i) Weighted Cost			
		(b) Amount (\$000) (1)	(c) Percent Permanent Capital (2)	(d) Percent of Total Capital		(f) Permanent Capital (2)	(g) Total Cost %	(h) Conversion Factor	(i) Pre-Tax Return
1									
2	Long-Term Debt				(3)				
3									
4	Preferred Stock				(4)				
5									
6	Common Shareholders' Equity				(5)				
7									
8	Total Permanent Capital								
9									
10	Short-Term Debt				(6)				
11									
12	Job Development- ITC-Debt								
13	Job Development- ITC Equity								
14	Total Job Development- ITC								
15									
16	Deferred Income Taxes (Net)- MBT								
17									
18	Deferred Income Taxes (Net)- Federal								
19									
20	Total								

(1) see Exh. A-12, Sch. B2
 (2) Excludes Short-Term Debt, Deferred Job Development Investment Tax Credit, Deferred Investment Tax Credit, and Deferred Income Taxes to calculate the rate of return for Job Development Investment Tax Credit purposes in accordance with Internal Revenue Service Income Tax Regulation Section 1.46-6
 (3) See Exh. A-14, Sch. D2
 (4) See Exh, A-14, Sch. D4
 (5) See Exh, A-14, Sch. D5
 (6) See Exh, A-14, Sch. D3

Schedule D-2

Michigan Public Service Commission
 Company Name
 Cost of Long-Term Debt
 Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
 Exhibit No.: A-14
 Schedule: D-2
 Page: 1 of 1
 Witness:

Line No.	(a) Description	(b) Original Issue Date	(c) Stated Maturity Date	(d) Interest Rate (%)	(e) Amount of Offering (\$000)	(f) Price to Public (%)	(g) Underwriting & Financing Expenses (%)	(h) Net Proceeds to the Company (%)	(i) Cost Based on Net Proceeds (%)	(j) Amount Outstanding (\$000)	(k) Annual Cost (\$000)
1											
2	Mortgage Bonds									\$	
3											
4											
5											
6											
7											
8	Total Mortgage Bonds									<u>\$</u>	
9											
10	Other Long-Term Debt										
11										\$	
12											
13											
14	Total Other Long-Term Debt									<u>\$</u>	
15											
16	Total Long-Term Debt									\$	
17											
18	Unamortized Debt Discount, Premium, and Expense									<u> </u>	
19											
20	Total Long-Term Debt Balance									<u><u>\$</u></u>	

Schedule D-3

Michigan Public Service Commission
 Company Name
 Cost of Short-Term Debt
 Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
 Exhibit No.: A-14
 Schedule: D-3
 Page: 1 of 1
 Witness:

Line No.	(a) Month	(b) Projected Balance Outstanding (\$000)	(c) Total Cost (\$000)
1			
2	Commercial Paper	\$	\$
3			
4	Inter-Company Loans		
5			
6	Letter of Credit		
7			
8	Other	_____	_____
9			
10	Total	\$ =====	\$ =====
11			
12	Average Cost of Short-Term Debt		\$ =====

Schedule D-5

Michigan Public Service Commission
Company Name
Cost of Common Shareholders' Equity
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
Exhibit No.: A-14
Schedule: D-5
Page: 1 of 1
Witness:

Schedule F-1

Michigan Public Service Commission
 Company Name
 Annual Service Area Sales by Major Customer Classes and System Output
 5-Year Projected

Case No.: U-XXXXX
 Exhibit No.: A-16
 Schedule: F-1
 Page: 1 of 1
 Witness:

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line					Total	Total	Total	Total	Total
No.	Description	Alloc	Total	Alloc Juris	Residential	Commerical Secondary	Primary	Government	Wholesale

Schedule F-2

Michigan Public Service Commission
 Company Name
 Summary of Present and Proposed Revenue by Rate Schedule

Case No.: U-XXXXX
 Exhibit No.: A-16
 Schedule: F-2
 Page: 1 of 1
 Witness:

(a)	(b)	(c)	(d)	(e)	
Line No.	Description	Total Present Revenue (\$000)	Total Proposed Revenue (\$000)	Total Net Increase/(Decrease) (\$000)	Total Net Increase/(Decrease) (%)

Schedule F-3

Michigan Public Service Commission
 Company Name
 Present and Proposed Revenue Detail
 (\$000)

Case No.: U-XXXXX
 Exhibit No.: A-16
 Schedule: F-3
 Page: 1 of 1
 Witness:

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		<u>Billing Determinants</u>		<u>Present</u>		<u>Proposed</u>		
Line	<u>No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Rate</u>	<u>Revenue</u>

Schedule F-4

Michigan Public Service Commission
Company Name
Comparison of Present and Proposed Monthly Bills
Residential Service Rate

Case No.: U-XXXXX
Exhibit No.: A-16
Schedule: F-4
Page: 1 of 1
Witness:

	(a)	(b)	(c)	(d)	(e)	(f)
				<u>Increase</u>		
<u>Line</u> <u>No.</u>	<u>Monthly kWh Use</u>	<u>Present Net</u> <u>Monthly Bill</u>	<u>Proposed Net</u> <u>Monthly Bill</u>	<u>Amount</u>	<u>Percent</u>	<u>Proposed</u> <u>Unit Cost</u>

Schedule F-5

Michigan Public Service Commission
Company Name
Proposed Tariff Sheets
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX
Exhibit No.: A-16
Schedule: F-5
Page: 1 of 1
Witness:

MICHIGAN PUBLIC SERVICE COMMISSION
PART III – STANDARD FILING REQUIREMENTS
SUPPLEMENTAL DATA

The following data is to be provided to Commission Staff at the time of filing of a general rate application and is to be treated as the initial data request meant to facilitate the Commission Staff's audit of historical, bridge, and projected data covering the 12-month historical period ending _____, the bridge period, and the 12-month projected period ending _____. At the time of filing, the utility shall also provide this data to all intervening parties in the utility's preceding general rate case, utilizing the most recent "Service List" from the preceding general rate case to provide such data,¹ along with supplying the same to all other intervening parties in this case promptly upon request, all or a portion thereof capable of being subject to a protective order, if so requested and approved. This information should be used in conjunction with the annual reports filed by the utility with the MPSC (i.e., P-521 and P-522 reports, etc.). The utilities' filed projected rate case amounts should be fully supported within PART I of the MPSC's STANDARD RATE CASE FILING REQUIREMENTS.

Unless stated otherwise, the following data should be provided for all electric, gas and steam utilities. If a particular requirement does not apply to electric, gas or steam, simply indicate as such.

Accounting Data and Records

- Historical period balance sheet and income statement with supporting monthly detailed general ledgers.
- Listing of all internal audit reports completed during and since the historical period.
- Listing of ongoing internal audits.
- Most recent calendar year External Auditor Audit Report and Audit Report of Differences.
- Current corporate structure and organizational chart for utility.
- See Attachment 2 for additional requirements

Sales and Purchased Power

- Historical period actual sales data, both by volumes and customers by rate schedule.
- Historical period weather normalized sales by customer class/rate schedule.
- An explanation of any significant customer usage changes in the historical period.
- Historical period company use and losses (including unaccounted for gas).
- Historical period on-peak/off-peak sales data.

¹ If a prior intervenor's contact information has changed since the last "Service List" in the preceding general rate case was issued, it is that prior intervenor's responsibility to update its contact information on record with the Commission by sending an email to the Commission's Executive Secretary at mpscedockets@michigan.gov.

- Historical period actual heating degree day and cooling degree day information.
- See Attachment 3 for additional requirements

Other Operating Revenues

- Summary schedule that shows actual Other Operating Revenues by account, for the historical period.
- See Attachment 4 for additional requirements

Rates, Tariffs, and Cost of Service

- See Attachment 5 for additional requirements (including Attachment 5a)

Operation and Maintenance Expenses

- Actual O&M expenses by account for the historical period as detailed in same format as the utility supplies in its annual P-521/P-522 reports.
- Description of methodology and calculations underlying billings from parent company.
- Provide annual uncollectible write-offs and collections, by rate schedule, for the most recent 5 years. If the information is unavailable by rate schedule, provide by rate class. If this is not possible, explain in detail why it is not. Include 3 and 5 year averages and 3 and 5 year rolling averages.

Compensation & Benefits

- Historical period payroll and number of employees.
- Executive payroll (all compensation) for the historical period. Show allocations of executive payroll to all utility and non-utility entities and the basis for the allocations.
- Description and support for benefits included in Account 926 for the historical period.
- Provide a copy of the most recent actuarial report for all retirement plans and other post-employment benefits.
- Provide copies of employee informational booklets describing all executive and non-executive benefit and incentive plans in effect during historical period.
- See Attachment 6 for additional requirements
- See Attachment 7 for additional requirements

Taxes Other than Income Taxes

- Calculations for the following items in the historical period: All payroll related taxes, Property Taxes, Other

Income Taxes

- Calculation of state and federal income tax expenses for the historical period. Include components such as net income before taxes, synchronized interest expense and Schedule M adjustments.
- Calculations supporting the adjustments to the operating income that have been assumed for the projected period. Include the supporting calculation for synchronized interest expense.
- Copies of most recent calendar years Federal and State Income Tax Returns for Utility must be made available to review.

Plant, CWIP and Working Capital

- Plant in service actual balances by MPSC plant account at end of the historical period. Show annual additions, retirements, and sales of plant.
- Reserve for depreciation balances by plant account from the historical period. Show accruals, retirements, salvage, cost of removal and amortizations separately. Explain any significant items.
- Details of CWIP balance for historical period.
- Details of non-utility plant amounts and investments in subsidiaries.
- Depreciation and amortization expense accrual included for historical period by plant account.
- Schedule of depreciation rates during the historical period.
- Historical end of period balances for individual working capital balances (assets and liabilities) corresponding to the projected working capital.
- Deferred tax balances for historical period and summary of their calculation.
- Derivation of historical period AFUDC.
- List any changes in accounting for plant during and since the historical period.
- List any changes in the method used to calculate depreciation on plant balances and an explanation of the change/reason.

Capitalization

- End of historical period actual capital components include: long-term debt, short-term debt, common equity, deferred income taxes, and JDITC.
- Calculation of long-term debt for the historical period, separating interest from amortization of debt discount, premium and expense. Show debt issuances, principal repayments, and retirement of debt.
- Capitalization Ratios- Permanent Capital (LTD and Common Equity).
- See Attachment 8 for additional requirements

Generation/Production Related

- See Attachment 9 for additional requirements
- See Attachment 10 for additional requirements

Distribution Related

- See Attachment 11 for additional requirements. The information required in Attachment 11 applies only to regulated utilities serving one-million or more electric or gas customers within the State of Michigan.

Financial Metrics

- See Attachment 12 for additional requirements

PRE-FILING REQUIREMENTS

Filing Announcement:

In order to facilitate the scheduling and preparation of rate case proceedings, any utility intending to file a general rate case shall file a Filing Announcement (FA), in a new public docket, at least 30 calendar days prior to the proposed filing of the case. The FA, along with a proof of service, shall be served on the Michigan Public Service Commission (Commission) and all parties granted intervention in the utility's last two general rate cases. If the general rate case described in the FA is not filed within 120 days after filing of the FA, the FA will be considered withdrawn.

The Filing Announcement shall include:

- Statement of intent to file for an increase in rates
- Dates of the historical and proposed test periods
- Estimated date of filing
- The service area to be included in the application for an increase in rates

The Filing Announcement is informational only. The FA does not replace, or impact in any way, the Initial Notice of Hearing required by Section 71 of the Administrative Procedures Act and Rule 417 of the Rules of Practice and Procedure before the Commission.

The Filing Announcement satisfies the utility's obligation under MCL 460.6a(1) to "coordinate with the [C]ommission staff in advance of filing its general rate case . . ."

Rate Case Summary:

The utility shall file a summary of the intended rate case in the same docket as the Filing Announcement. This summary shall be filed at least 3 calendar days prior to the actual filing date. The summary shall include:

- Summary of the most recent rate case filed with the Commission
 - Case number and test year of most recent rate case
 - The dollar amount requested and the dollar amount granted with the date implemented
 - ROE approved in the most recent rate case
- Overview of current key rate case issues and drivers. At minimum,
 - The requested revenue increase (aka requested revenue deficiency)
 - Percentage increase overall, and the rate increase/decrease by rate class and also by rate schedule
 - Proposed changes to rate design
 - Proposed changes to cost of service
 - Inflation rates
 - Requested ROE

- o Unique or special requests
- o Include a breakdown of the key drivers in the request and quantify the revenue requirement impact of each driver, with the sum equaling the revenue requirement increase requested in the format below:

Key Drivers • Revenue Requirements		
	Drivers	Revenue Requirement Impact
a.	xxxx	\$\$\$
b.	xxxx	\$\$\$
c.	xxxx	\$\$\$
d.	xxxx	\$\$\$
e.	xxxx	\$\$\$
f.		
g.		
h.		
i.		
j.		
k.	Total Revenue Requirement Impact	\$\$\$

- o Identify the revenue requirement associated with rate base. In the format below, Include a breakdown of the rate base key drivers by rate base item from the most recent rate case to the requested rate base in this case.

Key Drivers • Rate Base			
	Drivers	Rate Base Impact (rate base 13-month average)	Revenue Requirement Impact (Return on, Return of, and Property Tax)
a.	Last Rate Base Order	\$\$\$	\$\$\$
b.	xxxx	\$\$\$	\$\$\$
c.	xxxx	\$\$\$	\$\$\$
d.	xxxx	\$\$\$	\$\$\$
e.	xxxx	\$\$\$	\$\$\$
f.			
g.			
h.			
i.			
j.			
k.	Requested Rate Base	\$\$\$	\$\$\$

- Intended filing date if it has changed since the Filing Announcement was filed, along with proposed effective date of new rates.

The Rate Case Summary is informational only and shall not be considered final or binding. Modifications to the actual rate case filing that are not reflected in the Rate Case Summary shall not require a new 3 calendar day spacing, and shall not impact the timing of the actual rate case filing in any way. In addition, such modifications shall not require a new Rate Case Summary to be filed.

Accounting Data and Records

1. Provide the most recent cost allocation manual (CAM) or detailed summary for any cost allocations included in the rate case filing.
 - a. Provide an explanation of any changes in cost allocation procedures or calculation methods within the last 3 years as well as deviations from FERC Accounting Instructions.

2. Provide overview of utility accounting procedures that describe the accounting process from the time a cost is incurred, or revenue is received, until the item is ultimately assigned to a FERC Account.
 - a. Provide a cross-walk from Internal Account to FERC Accounting

Sales and Purchased Power

1. Provide actual sales, use per customer, and number of customers by month by the rate schedules as proposed in this case for the most recent 60 months. Provide in Excel spreadsheet format with working formulas.
2. Provide weather normalized sales by month by rate class (provide by rate schedule if available) for the most recent 60 months provided in Item 1. Provide in Excel spreadsheet format with working formulas.
3. Provide forecasted sales, use per customer, and number of customers by month by rate class (provide by rate schedule if available) for 60 months beyond the actual sales provided in Item 1, including the forecasted test period and beyond as available. Provide in Excel spreadsheet format with working formulas.
4. Weather Normalization:
 - a. Provide, in electronic spreadsheet format, a table containing monthly values of peak usage / demand by jurisdiction and by total system (if different) for the most recent calendar year for which actual values for each month are available.
 - b. Identify by name, location ID, and jurisdiction the applicable weather station(s) used to normalize the Test Year's sales volumes.
 - c. Provide, in electronic spreadsheet format, the actual number of Heating Degree Days (HDD) and Cooling Degree Days (CDD) for each of the most recently completed 30 calendar years for each weather station used by the Company in determining Test Year weather normalization adjustments.
 - d. Provide, in electronic spreadsheet format, the HDD and CDD data used to normalize Test Year sales volumes. Indicate if these values are on a calendar basis or a billing cycle basis.
 - e. Provide by rate class for each of the most recently completed 20 calendar years, in electronic spreadsheet format:
 1. Number of customers on a year-end basis;
 2. Number of customers on an annual average basis; and
 3. Class annual sales volumes.
 - f. Provide, in electronic spreadsheet format, projected customers and sales volumes by rate class for the Test Year.
5. Provide purchased power from MISO Market and PJM Market by month for the previous 5 years.
6. Provide SSR Payments and Revenues for the previous 5 years.
7. Provide Planned Generator Outages for the projected test year.
8. Provide Unplanned Generator Outages for previous 5 years.

9. Provide Most Recent Line Loss Study.
 - a. Methodology
 - b. Loss Mitigation Efforts
 - c. Forecasted Line Loss 3 years

10. Provide Summary of Uncollectible Expenses.
 - a. Methodology of Calculation
 - b. 5 Year Historical
 - c. Mitigation Strategies
 - d. Forecast 3 years
 - e. 5 Year Historical gross write-offs by year
 - f. 5 Year Historical net write-offs by year

11. Provide comparison of Last Rate Case Sales Projections, Customer Counts, Sales Per Customer, Revenues, and ROE to actuals in the operation of the test year.

Other Operating Revenue

1. Provide a historical five year breakdown of all Other Operating Revenue accounts- and any other sub-accounts or other subdivisions associated- in a format (with adjustment necessary for rate case purposes) similar to that found on work-papers supporting the Company's projections of same. Include, separately show, and explain in detail all adjustments and normalizations that would be made for rate case purposes. Include 3 and 5 year calendar averages and 3 and 5 year rolling averages.
2. For any year-to-year historical changes and changes from the most recent historical year to the Company's projection in an account exceeding 5% or \$500,000, explain in detail the reason for the change.
3. Provide Late Fees Collected by customer class.

Rates, Tariffs, and Cost of Service

General

1. Provide a copy of all exhibits, including all workpapers and models relied on in their preparation, in native working electronic format. For any hard input, provide and explain the provenance and source of said input in detail
2. Provide a separate copy of all exhibits, including workpapers and models relied on in their preparation, relating to cost of service, and rate design conforming to the most recent Commission decisions on all issues.
3. Provide a list of adjustments (with explanations and where the adjustments would fit in the revenue requirement model) to the revenue requirement that would result if all revenue requirement items conformed to most recent Commission decisions.
4. Provide a legend showing which inputs in the cost of service model correspond to each output of the revenue requirement model (or other model utilized in the Company's filing). If an output corresponds to multiple inputs or vice-versa, explain how those amounts are distributed in detail.
5. Provide a summary, including an explanation and testimony, exhibit, model, and workpaper references, of all differences between the Company's proposed exhibits and those conforming to the Commissions most recent decisions.

Determinants

6. Provide bill frequency distributions for all rate schedules for the most recent 5 years.
7. Provide a thorough description of the methodology necessary to adjust the cost of service inputs and allocators and rate design determinants to account for customers moving between rate schedules if breakevens were to be changed.
8. For any customer/load/usage movement assumed between rates, rate schedules, credits, or provisions, provide all determinants involved in the change, their source, and their ultimate destination.

Credits and Special Provisions

9. Provide a historical five year breakdown of participation in all credits and special provisions (including but not limited to Residential Income Assistance, Senior Citizen, Load Management, and opt-out programs), both monthly and summed to annually, with data on customer count, average monthly bill, average and total volumetric usage,

average and total dollar amount provided by the RIA program; on a monthly basis. Include 3 and 5 year calendar averages and 3 and 5 year rolling averages.

10. For any year-to-year or month-to-month historical changes and changes from the most recent historical year to the Company's projection exceeding 5%, explain in detail the reason for the change.

Value-Added Services

11. Separately provide a detailed historical five year breakdown of all Value-Added Services revenues and expenses (separately showing all subdivisions of same) in a format similar to that found on work-papers supporting the Company's projections of same. Include, separately show, and explain in detail all adjustments and normalizations that would be made for rate case purposes. Include 3 and 5 year calendar averages and 3 and 5 year rolling averages.
12. For any year-to-year historical changes and changes from the most recent historical year to the Company's projection in a program exceeding 5%, explain in detail the reason for the change.
13. Provide a complete copy of the most recent annual report prepared for the value added programs provided to Staff pursuant to MCL460.
14. Provide an explanation for variances in the projected test year value added programs revenues and expenses that don't conform to allocations and calculations provided in the annual report.

Jobwork

15. Separately provide a detailed historical five year breakdown of all Jobwork revenues and expenses (separately showing all subdivisions of same) in a format similar to that found on work-papers supporting the Company's projections of same. Include, separately show, and explain in detail all adjustments and normalizations that would be made for rate case purposes. Include 3 and 5 year calendar averages and 3 and 5 year rolling averages.
16. For any year-to-year historical changes and changes from the most recent historical year to the Company's projection in an account exceeding 5%, explain in detail the reason for the change.

GAS UTILITY SPECIFIC REQUIREMENTS

Test Year Design Peak Day Volume

17. Provide the mathematical model used by the Company for forecasting projected peak day volumes.
 - a. Identify the specific variables used in the design peak day forecast model.
 - b. Indicate if this model was used by the Company in previous design peak day forecasts.
18. If the design peak day calculation relies on an assumption for HDDs, explain why the value utilized was chosen.
19. If the design peak day calculation relies on an actual historical peak day, identify the date, throughput volume, and HDDs of the actual historical peak day.
20. Provide the actual, annual peak day volumes for the last 15 years.
21. Provide projections for annual peak day volume for the last 15 years made by the Company.

Other Gas-in-Kind

22. Identify any non-rate schedule fuel/GIK credits in the Company's filing, including workpaper and exhibit references.
23. Explain how the non-rate schedule fuel/GIK credits are calculated.
24. Provide a historical five year breakdown of all non-rate schedule fuel/GIK credits in a format (with any adjustments necessary for rate case purposes) similar to that found on work-papers supporting the Company's projections of same. Include, separately show, and explain in detail all adjustments and normalizations that would be made for rate case purposes. Include 3 and 5 year calendar averages and 3 and 5 year rolling averages.
25. Explain any differences between the historical and forecasted non-rate schedule fuel/GIK credit amounts.

Electric Utility Specific Requirements

26. Provide Hourly unit/plant specific production/generation (gross kWh) for the last five years, for all generation facilities.

Michigan Public Service Commission						
Case: U-XXXXX						
Company Name:						
Date:						
Generation 8760						
Unit	Plant	Month	Day	Hour	Year	KWH

27. Provide Hourly Dispatch data for peak day (both MISO and Company peak) for the last 5 years.

Michigan Public Service Commission			
Case: U-XXXXX			
Company Name:			
Date:			
Peak Day Generation			
YEAR 20XX			
MISO Peak Load Day: MM/DD/YYYY		Company Peak Load Day: MM/DD/YYYY	
Unit	Generation (000s kWh)	Unit	Generation (000s kWh)

28. Provide 8760 hourly load data for the most recent 10 years (or as many as are available), broken out by schedule and those schedules combined to class.

Michigan Public Service Commission					
Case:		U-XXXXX			
Company Name:					
Date:					
Load 8760					
Class	Rate	Month	Hour	Year	KWH

29. Identify the monthly coincident peaks, and the lowest system hour. Also provide each rate schedule/class Non-Coincident peak, and lowest hours.

Michigan Public Service Commission																					
Case:		U-XXXXX																			
Company Name:																					
Date:																					
Monthly Coincident Peaks					Monthly Lowest Hour					Monthly Lowest Hour by Class						Monthly Class Peaks					
Y	M		H	K	Y	M		H	K	C	Y	M		H	K	C	Y	m		H	K
a	o	D	o	W	a	o	D	o	W	s	a	t	a	u	W	s	a	r	a	u	W
r	n	a	u	H	r	n	y	r	H	s	r	h	y	r	H	s	r	h	y	r	H

30. Provide Historical 5 years of Generation (kwh), Load (kwh), and real-time LMP, MCC, and MLC (\$) at each of the companies MISO nodes, or for whichever nodes that are used by company owned generation assets. Also provide 5 year projected LMP's for all applicable nodes. A paper copy of this information is not required if this information is provided in electronic model form (Excel) at the time of the filing.

Michigan Public Service Commission													
Case:		U-XXXXXX											
Company Name:													
Date:													
		Nodal Data											
Date	Node	Value: Generation (KWH), Load (KWY), LMP (\$), MCC (\$), MLC	0:00	1:00	2:00	3:00	4:00	5:00	6:00	7:00	8:00	9:00	10:00
mm/mm/yyyy	ABC.123	Generation	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
mm/mm/yyyy	ABC.123	Load	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
mm/mm/yyyy	ABC.123	LMP	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
mm/mm/yyyy	ABC.123	MCC	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
mm/mm/yyyy	ABC.123	MLC	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx

31. Provide replacement costs for each plant (if available).
32. Provide five year plant specific data for the following accounts: "Plant in service", "Accumulated Depreciation", "Depreciation Expense" and, "Construction Work In Progress" in the excel format provided (see attached PDF's for spreadsheet format).
33. For the most recent 5 years provide electric account and generation plant data, of plants under MPSC jurisdiction.

Electric Energy Account Summary		
Line No.	Item	MWH's
1	SOURCES OF ENERGY	
2	Generation (Excluding Station Use):	
3	Steam	
4	Nuclear	
5	Hydro-Conventional	
6	Hydro-Pumped Storage	
7	LESS Energy for Pumping	
8	Other	
9	Net Generation (Total of lines 3 thru 8)	

MONTHLY PEAKS AND OUTPUT			
Line No.	Month	Total Monthly Energy	Monthly Non-Requirements Sales for Resale & Associated Losses
10	January		
11	February		
12	March		
13	April		
14	May		
15	June		
16	July		
17	August		
18	September		
19	October		
20	November		
21	December		
22	TOTAL		

Year	Plant Name	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Year originally constructed	Year last unit was installed	Installed cpcty. (max. generator

Annual Report Data

- 34. For all generation plant and units in above requests, provide the following:
 - a. Provide an index for the full names of the plants and their associated units.
 - b. Supply a breakdown of “renewables” between solar, wind, and others.

Depreciation Reserve (108)

Description	FERC/MPSC Account No.	Depreciation Reserve Balance December 31, 2011	Depreciation Reserve Balance December 31, 2012	Depreciation Reserve Balance December 31, 2013	Depreciation Reserve Balance December 31, 2014	Depreciation Reserve Balance December 31, 2015
Intangible Plant						
Miscellaneous Intangible Plant	303					
TOTAL INTANGIBLE						
Production Plant						
Steam Production Plant						
Structures and Improvements	311					
Boiler Plant Equipment	312					
Turbogenerator Units	314					
Accessory Electric Equipment	315					
Misc. Power Plant Equipment	316					
ARC-Steam Production	317					
Total Steam Production						
Nuclear Production Plant						
Structures & Improvements	321					
Reactor Plant Equipment	322					
Turbogenerator Units	323					
Accessory Electric Equipment	324					
Misc. Power Plant Equipment	325					
ARC-Nuclear Production	326					
Total Nuclear Production						
Hydraulic Production Plant						
Structures & Improvements	331					
Reservoirs, Dams and Waterways	332					
Water Wheels, Turbines and Generator	333					
Accessory Electric Equipment	334					
Misc. Power Plant Equipment	335					
Roads, Railroads and Bridges	336					
Total Hydraulic Production						
Other Production Plant						
Structures & Improvements	341					
Fuel Holders, Products and Accessorie:	342					
Prime Movers	343					
Generators	344					
Accessory Electric Equipment	345					
Misc. Power Plant Equipment	346					
ARC-Other Production	347					
Total Other Production						
Total Production Plant						
Transmission Plant						
Structures & Improvements	352					
Station Equipment	353					
Total Transmission Plant						
Distribution Plant						
Structures & Improvements	361					
Station Equipment	362					
Storage Battery Equipment	363					
Poles, Towers and Fixtures	364					
Overhead Conductors and Devices	365					
Underground Conduit	366					
Underground Conductors and Devices	367					
Line Transformers	368					
Services	369					
Cust Meters-Conventional	370A					
Cust Meters-AMI	370B					
Installations on Customer Premises	371					
Street Lighting & Signal Systems	373					
ARC-Distribution Plant	374					
Total Distribution Plant						
General Plant						
Structures & Improvements	390					
Office Furniture	391A					
Computer Equipment	391B					
Office Equipment	391C					
Transportation Equipment	392					
Stores Equipment	393					
Tools,Shop&Garage Equip	394					
Laboratory Equipment	395					
Power Operated Equipment	396					
Communication Equipment	397					
Miscellaneous Equipment	398					
ARC-General Plant	399					
RWIP						
Total General Plant						
Grand Total	P-521, p. 219					

**Michigan Public Service Commission
Company
U-xxxxxx
Construction Work In Progress (Account 107)**

Description	FERC/MPSC Account No.	CWIP				
		December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015
Intangible Plant						
Miscellaneous Intangible Plant	303					
Total Intangible Plant						
Production Plant						
Steam Production Plant						
Land and Land Rights	310					
Structures & Improvements	311					
Boiler and Equipment	312					
Turbogenerator Units	314					
Accessory Electric Equipment	315					
Misc. Power Plant Equipment	316					
ARC-Steam Production	317					
Total Steam Production						
Nuclear Production Plant						
Land and Land Rights	320					
Structures & Improvements	321					
Reactor Plant Equipment	322					
Turbogenerator Units	323					
Accessory Electric Equipment	324					
Misc. Power Plant Equipment	325					
ARC-Nuclear Production	326					
Total Nuclear Production						
Hydraulic Production Plant						
Land and Land Rights	330					
Structures & Improvements	331					
Reservoirs, Dams and Waterways	332					
Water Wheels, Turbines and Generators	333					
Accessory Electric Equipment	334					
Misc. Power Plant Equipment	335					
Roads, Railroads and Bridges	336					
Total Hydraulic Production						
Other Production Plant						
Land and Land Rights	340					
Structures & Improvements	341					
Fuel Holders, Products and Accessories	342					
Prime Movers	343					
Generators	344					
Accessory Electric Equipment	345					
Misc. Power Plant Equipment	346					
ARC-Other Production	347					
Total Other Production						
Total Production Plant						
Transmission Plant						
Land and Land Rights	350					
Structures & Improvements	352					
Station Equipment	353					
Total Transmission Plant						
Distribution Plant						
Land and Land Rights	360					
Structures & Improvements	361					
Station Equipment	362					
Storage Battery Equipment	363					
Poles, Towers and Fixtures	364					
Overhead Conductors and Devices	365					
Underground Conduit	366					
Underground Conductors and Devices	367					
Line Transformers	368					
Services	369					
Meters	370					
Installations on Customer Premises	371					
Leased Property on Customer Premises	372					
Street Lighting & Signal Systems	373					
ARC-Distribution Plant	374					
Total Distribution Plant						
General Plant						
Land and Land Rights	389					
Structures & Improvements	390					
Office Furniture	391A					
Computer Equipment	391B					
Office Equipment	391C					
Transportation Equipment	392					
Stores Equipment	393					
Tools, Shop and Garage Equipment	394					
Laboratory Equipment	395					
Power Operated Equipment	396					
Communication Equipment	397					
Miscellaneous Equipment	398					
ARC-General Plant	399					
Total General Plant						
Total DTE Electric	P-521, p. 216					

**Company
U-xxxxxx
Depreciation Expense (403 - 405)**

Description	FERC/MPSC Account No.	Depreciation & Amortization Expense Total 2011	Depreciation & Amortization Expense Total 2012	Depreciation & Amortization Expense Total 2013	Depreciation & Amortization Expense Total 2014	Depreciation & Amortization Expense Total 2015
Intangible Plant						
Miscellaneous Intangible Plant	303					
TOTAL INTANGIBLE						
Production Plant						
Steam Production Plant						
Structures and Improvements	311					
Boiler Plant Equipment	312					
Turbogenerator Units	314					
Accessory Electric Equipment	315					
Misc. Power Plant Equipment	316					
ARC-Steam Production	317					
Total Steam Production						
Nuclear Production Plant						
Structures & Improvements	321					
Reactor Plant Equipment	322					
Turbogenerator Units	323					
Accessory Electric Equipment	324					
Misc. Power Plant Equipment	325					
ARC-Nuclear Production	326					
Total Nuclear Production						
Hydraulic Production Plant						
Structures & Improvements	331					
Reservoirs, Dams and Waterways	332					
Water Wheels, Turbines and Generators	333					
Accessory Electric Equipment	334					
Misc. Power Plant Equipment	335					
Roads, Railroads and Bridges	336					
Total Hydraulic Production						
Other Production Plant						
Structures & Improvements	341					
Fuel Holders, Products and Accessories	342					
Prime Movers	343					
Generators	344					
Accessory Electric Equipment	345					
Misc. Power Plant Equipment	346					
ARC-Other Production	347					
Total Other Production						
Total Production Plant						
Transmission Plant						
Structures & Improvements	352					
Station Equipment	353					
Total Transmission Plant						
Distribution Plant						
Structures & Improvements	361					
Station Equipment	362					
Storage Battery Equipment	363					
Poles, Towers and Fixtures	364					
Overhead Conductors and Devices	365					
Underground Conduit	366					
Underground Conductors and Devices	367					
Line Transformers	368					
Services	369					
Cust Meters-Conventional	370A					
Cust Meters-AMI	370B					
Installations on Customer Premises	371					
Street Lighting & Signal Systems	373					
ARC-Distribution Plant	374					
Total Distribution Plant						
General Plant						
Structures & Improvements	390					
Office Furniture	391A					
Computer Equipment	391B					
Office Equipment	391C					
Transportation Equipment	392					
Stores Equipment	393					
Tools, Shop & Garage Equip	394					
Laboratory Equipment	395					
Power Operated Equipment	396					
Communication Equipment	397					
Miscellaneous Equipment	398					
ARC-General Plant	399					
Total General Plant						
Grand Total	P-521, p. 336					

Company
U-xxxxxx
Plant in Service (Account 101)

Description	FERC/MPSC Account No.	Plant in Service	Plant in Service	Plant in Service	Plant in Service	Plant in Service
		December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015
Intangible Plant						
Miscellaneous Intangible Plant	303					
Total Intangible Plant						
Production Plant						
Steam Production Plant						
Land and Land Rights	310					
Structures & Improvements	311					
Boiler and Equipment	312					
Turbogenerator Units	314					
Accessory Electric Equipment	315					
Misc. Power Plant Equipment	316					
ARC-Steam Production	317					
Total Steam Production						
Nuclear Production Plant						
Land and Land Rights	320					
Structures & Improvements	321					
Reactor Plant Equipment	322					
Turbogenerator Units	323					
Accessory Electric Equipment	324					
Misc. Power Plant Equipment	325					
ARC-Nuclear Production	326					
Total Nuclear Production						
Hydraulic Production Plant						
Land and Land Rights	330					
Structures & Improvements	331					
Reservoirs, Dams and Waterways	332					
Water Wheels, Turbines and Generators	333					
Accessory Electric Equipment	334					
Misc. Power Plant Equipment	335					
Roads, Railroads and Bridges	336					
Total Hydraulic Production						
Other Production Plant						
Land and Land Rights	340					
Structures & Improvements	341					
Fuel Holders, Products and Accessories	342					
Prime Movers	343					
Generators	344					
Accessory Electric Equipment	345					
Misc. Power Plant Equipment	346					
ARC-Other Production	347					
Total Other Production						
Total Production Plant						
Transmission Plant						
Land	350					
Structures & Improvements	352					
Station Equipment	353					
Total Transmission Plant						
Distribution Plant						
Land and Land Rights	360					
Structures & Improvements	361					
Station Equipment	362					
Storage Battery Equipment	363					
Poles, Towers and Fixtures	364					
Overhead Conductors and Devices	365					
Underground Conduit	366					
Underground Conductors and Devices	367					
Line Transformers	368					
Services	369					
Meters	370A					
Meters- AMI	370B					
Installations on Customer Premises	371					
Street Lighting & Signal Systems	373					
ARC-Distribution Plant	374A					
Total Distribution Plant						
General Plant						
Land and Land Rights	389					
Structures & Improvements	390					
Office Furniture	391A					
Computer Equipment	391B					
Office Equipment	391C					
Transportation Equipment	392					
Stores Equipment	393					
Tools, Shop and Garage Equipment	394					
Laboratory Equipment	395					
Power Operated Equipment	396					
Communication Equipment	397					
Miscellaneous Equipment	398					
ARC-General Plant	399					
Total General Plant						
Total Electric	P-521, p. 207					

Payroll and Incentive Compensation

Provide the following information relating to payroll expenses:

1. Provide a schedule, similar to the format below, by pay period or month, which details the regular pay and the overtime pay and the regular hours worked and paid overtime hours worked for the historical test year and preceding 5 years.

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Year: 20xx												
Head Count												
Regular Pay												
Overtime Pay												
Regular Hours Worked												
Paid Overtime Hours Worked												
Year: 20xx												
Head Count												
Regular Pay												
Overtime Pay												
Regular Hours Worked												
Paid Overtime Hours Worked												

2. For the 12-month historical test year, 12-month projected test year, and bridge year, provide (on a total Gas or Electric or Steam basis) a separate summary table for each year (using categories and format shown below) that includes the number of full time employees (FTE's/Headcount) (exclude FTE's created by overtime hours) and the actual paid cash compensation broken down between base wages or salaries, overtime, and incentives or bonuses. For any calendar year included in this request for which actual data is not available for the entire calendar year, create a calendar year using the available actual data combined with the forecast applicable to the rest of the year. Identify which months and figures are associated with both the actual and forecast data.

Year: 2XXX		Actual (Unadjusted) Paid Cash Compensation					
Category	Total Gas or Electric or Steam FTE*	Base Wages or Salaries	Overtime	Incentive or Bonus		Other Compensation (Explain)	Total
				Short-Term	Long-Term		
Officers							
Exempt							
Nonexempt							
Union							
Sub Total							
Contracted Services							
Total							

*Please Exclude Full-Time Equivalent (FTE) Created by Overtime

3. For the Historic Test Year through the Projected Test Year, describe all salary increases that could apply to union employees, as well as non-union employees, e.g. Cost of living, step, etc. Specify when each type of salary increase could apply, e.g. monthly, quarterly, annually, etc.
4. Provide the total headcount and the total aggregated fees and compensation paid to directors and executives during the test year. Include all benefits including, but not

limited to, dues and/or memberships paid, automobiles, insurance premiums and stock options.

5. Provide the historic test year payroll and projected test year payroll by operating group (i.e. generation, distribution, etc.). If unable to split the data between gas and electric divisions, use the same allocators that have been used in the company's 10K reporting. Additionally, provide details for:
 - a. Changes in payroll from the historic test year to the projected test year for each operating group.
 - b. For each operating group, provide total material, total labor, total contracted, total overhead, total other, and overall total cost for the 12-month historic test year and 12-month projected test year.
6. For any incentive compensation cost included in the current rate case, provide the level of performance achieved and plan payout for the related plan(s) in the most recent 5 years.

Pension, OPEB, and Active Healthcare

Pension

1. Provide the pension expense included in the projected test year
2. Provide the pension expense for the projected test year based upon the most recent year-end actuarial remeasurement.
3. If the pension expense included in the rate case is different than the pension expense included in part 2 above, provide support from the actuary that documents and justifies any deviation in expense included in the rate case filing which differs from the year-end actuarial remeasurement amounts. If an interim projection is submitted by the Company as the rate case expense, documentation from the actuary that provides a basis and rationale for the interim projection's deviation from the year-end remeasurement should be included. Changes in assumptions (specifically the discount rate) should be explained by the actuary.
4. Provide all actuary communications that relate to pensions for the projected period. For each communication, provide who requested the changes in the discount rate, assumed rate of return on assets, etc. on all components of expense. Provide the purpose of each of these changes. For example, were the changes for rate case purposes, internal management, GAAP reporting, or other purposes?

OPEB

5. Provide the OPEB expense included in the projected test year
6. Provide the OPEB expense for the projected test year based upon the most recent year-end actuarial remeasurement.
7. If the OPEB expense included in the rate case is different than the OPEB expense included in part 6 above, provide support from the actuary that documents and justifies any deviation in expense included in the rate case filing which differs from the year-end actuarial remeasurement amounts. If an interim projection is submitted by the Company as the rate case expense, documentation from the actuary that provides a basis and rationale for the interim projection's deviation from the year-end remeasurement should be included. Changes in assumptions (specifically the discount rate) should be explained by the actuary.
8. Provide all actuary communications that relate to OPEB for the projected period. For each communication, provide who requested the changes in the discount rate, assumed rate of return on assets, etc. on all components of expense. Provide the purpose of each of these changes. For example, were the changes for rate case purposes, internal management, GAAP reporting, or other purposes?

ACTIVE HEALTHCARE

9. Provide the actual healthcare costs incurred for the historical test year and each of the preceding five years.

Capitalization

1. Describe the utility's current dividend policy to its parent company and any planned changes to the current policy. Provide the dividend amount and percentage of total net income from the utility to its parent over the last 3 years.
2. If the Company has engaged in any interest rate hedging activities or interest rate derivative contracts since January 1 of the third year preceding the test year:
 - a. Explain the nature and general conditions of each activity or contract and provide a copy of each agreement or contract;
 - b. Provide each analysis, in electronic spreadsheet format, the Company performed prior to engaging in each of these transactions, including the date each such analysis was performed;
 - c. Provide for each transaction any ex post analysis of transaction gains or losses, in electronic spreadsheet format, including the date each such analysis was performed; and
 - d. Provide a copy of the Company's policies and guidelines related to hedging activities and to derivative contracts that were in effect as of the date the Company commenced each activity or executed one or more contracts involving each activity.
3. For each individual *pro forma* LT Debt security of the utility included in this filing, explain the assumptions used to calculate the coupon rate and the spread to benchmark Treasury in relation to the utility's credit rating. Please explain all issuance expenses and provide the calculations of the coupon rate and issuance expenses in electronic spreadsheet format. If the information was derived or obtained from other sources, identify each such specific source and provide a copy of each such specific source document in portable document format (PDF) files, MS Word files, or electronic spreadsheet files.
4. Provide copies of all presentations and other materials provided by the utility (or by a parent company specific to the regulated utility) to any credit rating agency in the previous 24-months. Include any historical and projected financial metrics and information provided by the utility (or by a parent company specific to the regulated utility) to any credit rating agency.
5. For utilities that have credit ratings from the major credit rating agencies listed below, provide *pro forma* financial ratios for the year preceding the Test Year and the Test Year including but not restricted to the ratios listed below. Calculate each ratio using the methodology used by each credit rating agency. Include the actual, *pro forma*, or actual plus *pro forma* financial statement or statements from which each ratio was calculated, in electronic spreadsheet format:

Standard & Poor's:

- a. Cash Flow (Funds from Operations / Debt %);
- b. Debt leverage (Total debt / Capital %); and
- c. Debt / EBITDA.

Moody's:

- d. CFO Pre-W/C to Interest;
- e. CFO Pre-W/C to Debt %;

- f. CFO Pre-W/C - Dividends to Debt %; and
- g. Total Debt to Book Capitalization %.

Fitch:

- h. EBITDA to Interest;
- i. FFO plus interest to interest;
- j. Debt to EBITDA;
- k. FFO to Debt %; and
- l. Debt to Capitalization %.

Generation/Production Related

Operation and Maintenance (Electric)

1. Beginning with the first month of the historical test period through the last month of the forecasted test period, provide the following information by month, or next most detailed breakdown available, for each fossil, nuclear, and hydro operation and maintenance project over \$1,000,000, broken down by plant and unit. If a unit breakdown is not available, then provide the information separated by plant or the next available breakdown. Provide in Excel spreadsheet format with working formulas.
 - a) When planning began for the project.
 - b) The costs for each project broken into specific components as available (including, but not limited to engineering, materials, labor, contingency, etc.).
 - c) The actual/estimated project start and completion dates.
 - d) Reason(s) for the work to be performed (for example insurance, aging equipment, warranty, federal/state regulation, etc.).
 - e) Specific detail of the work that was/will be performed.
 - f) Provide an anticipated/actual project timeline for all the work to be performed, such as a GANTT chart.
 - g) Standards of the work to be performed (for example IEEE, ASME, etc.), if applicable.
 - h) Identify who will be performing the work. If the work was/will be contracted out, identify if the Company has used the vendors previously.
 - i) The approximate number of people performing the work.
 - j) For routine projects (i.e., work that the utility performs regularly), identify how often the work is performed.
 - k) The last time similar work was performed.
 - l) Identify when the budget was drafted for the project.
 - m) Identify when the budget was submitted for the project.
 - n) Identify when the budget was approved (internally and by the Board of Directors) and what amount was approved for the project.
 - o) Identify who at the Company approved the budget for the project.
2. Provide the annual spending and the percent of the project that has been/will be completed by year/partial year for every fossil, nuclear, and hydro operation and maintenance project over \$1,000,000 identified in Item 1. Provide in Excel spreadsheet format with working formulas.
 - a) Identify what amount of the annual spending for each operation and maintenance project is currently included in the Company's authorized rates.
3. For the fossil/steam plants identified on page 402 in the utility's annual report as "STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)", provide the actual operation and maintenance expenses by unit, or the next most detailed

breakdown available, for the most recent five years consistent with the MPSC Annual Report Form P-521 page 320-323 for Steam Power Generation. Provide in digital Excel spreadsheet format with working formulas.

4. Beginning with the first month of the historical test period through the last month of the forecasted test period, provide a list of all fossil, nuclear, and hydro plant outages over seven days in length by plant by unit. Include the outage start and end dates, the outage duration, the reason for the outage, and a detailed explanation of the work that was or will be performed. For planned outages that have already occurred, provide the planned as well as the actual details of the outage. Provide in digital Excel spreadsheet format with working formulas.
5. Provide the following actual information for each generating unit including peakers by year for the most recent five years: 1) capacity factor; 2) equivalent availability factor; 3) planned outage factor; 4) random outage factor; 5) heat rate; and 6) net generation. Provide in digital Excel spreadsheet format with working formulas.
6. For the forecasted test period, provide the following forecasted information for each generating unit including peakers: 1) capacity factor; 2) equivalent availability factor; 3) planned outage factor; 4) random outage factor; 5) heat rate; and 6) net generation. Provide in digital Excel spreadsheet format with working formulas.

Capital Expenditures (Electric)

7. Beginning with the first month of the historical test period through the last month of the forecasted test period, provide the following information by month for each fossil, nuclear, and hydro capital project over \$1,000,000, broken down by plant and unit. If a unit breakdown and/or monthly breakdown is not available, then provide the expenses in the next most detailed breakdown available. Provide in Excel spreadsheet format with working formulas.
 - a) When the planning began for the project.
 - b) The costs for each project broken into specific components (including, but not limited to engineering, materials, labor, contingency, etc.) and specify which amounts are construction work in progress (CWIP) or plant-in-service. For capital projects that span multiple rate cases, the Company should maintain consistent cost component nomenclature in its exhibits and workpapers. If a category name has changed since the previous case but is part of the same project, the Company shall indicate the change, provide a rationale for the change, and include a financial crosswalk between the last case's category or categories and the current case's equivalent category or categories.
 - c) The actual/estimated project start and completion dates.
 - d) Reason(s) for the work to be performed (for example insurance, aging equipment, warranty, federal/state regulation, etc.).
 - e) Specific detail of the work that was/will be performed.
 - f) Provide an anticipated/actual timeline for all the work to be performed, such as a GANTT chart.
 - g) Standards of the work to be performed (for example IEEE, ASME, etc.).

- h) Identify who will be performing the work. If the work was/will be contracted out, identify if the Company has used the vendors previously.
 - i) The approximate number of people working on the project.
 - j) For routine projects (i.e., work that the utility performs regularly), identify how often the work is performed.
 - k) The last time similar work was performed.
 - l) Identify when the budget was drafted for the project.
 - m) Identify when the budget was submitted for the project.
 - n) Identify when the budget was approved (internally and by the Board of Directors) and what amount was approved for the project.
 - o) Identify who at the Company approved the budget.
 - p) If the project received a Certificate of Necessity per MCL 460.6s:
 - i) Identify the CON case number
 - ii) Indicate how much was approved for the project.
8. Provide the annual spending and the percent of the project that has been/will be completed for every fossil, nuclear, and hydro capital project over \$1,000,000 identified in Item 1. Provide in Excel spreadsheet format with working formulas.
- a) Identify what amount of the annual spending for each capital project was requested for recovery in the Company's previous rate case.
 - b) For capital projects that span multiple rate cases, explain why capital expenditures in past cases were underspent or overspent compared to previous Company projections and the amounts approved by the Commission in previous Orders.
9. For capital projects that were included in an approved integrated resource plan per MCL 460.6t (11):
- a) Identify the approved integrated resource plan and case number.
 - b) Indicate how much was approved for the project or projects.
 - c) Indicate when the Company began incurring costs for the project(s), or intends to commence incurring costs for the project(s).

Generation/Production Related

Definitions:

An **electric generating facility** is one or more electric generating units grouped together at a plant site.

Non-routine projects are not routine and do not recur annually. Non-Routine capital projects are typically undertaken only once in an electric generating facility's remaining lifetime or only once every ten years or longer. Examples of non-routine capital projects include environmental retrofits, major equipment overhauls, and lifecycle management.

A **Substantial Plant Investment (SPI)** is a cumulative capital investment on non-routine projects over a five-year period at an electric generating facility. The capital investment threshold for a project or a cumulative capital investment to qualify as an SPI is the lesser of: 1) \$50 million, or 2) 2% of the annual revenue requirement. The five-year period begins with the filing of the utility's first rate case that is filed after the final order in Case No. U-18238 that establishes rate case filing requirements is issued.

1. For any electric generating facility where SPI will occur, the initial request for recovery of capital expenditures related to the SPI should include a net present value (NPV) analysis. This analysis will compare two sets of costs, one set belonging to a "SPI" scenario, the other belonging to a "retirement/decommission" scenario which may or may not include replacement generation. The analysis should include the best available depreciation schedule for the actual expected life of the capital equipment associated with the SPI and the electric generating facility it is associated with. For example, if an SPI is expected to last 30 years, but the facility will only be operational for 10 years, the SPI should be depreciated in accordance with the actual expected operation of the SPI.
 - a. The "SPI" scenario will include all of the electric generating facility's projected capital and O&M expenses (including SPI capital and O&M costs) from the present through the expected retirement and decommissioning of the facility or 20 years from now, whichever comes first.
 - b. The "retirement/decommission" scenario will consist of the costs of retiring and decommissioning the facility or applicable electric generating units associated with the facility prior to the need for the SPI, and thus will not include the costs of the SPI.

In the NPV analysis, the capital and O&M costs of the projects associated with the SPI should be broken out and not lumped into larger, more general categories, in order to allow Staff and other interested parties to see the impact of the SPI on the facility's cost-effectiveness.

2. Provide a workpaper or exhibit that shows all capital and O&M projected test year amounts from the previous case with actual expenditures (to date) for all Routine and Non-Routine large capital projects. Provide a detailed explanation of any variance.

- For each SPI, as defined in #1 above, provide a separate exhibit or work paper. The work paper or exhibit shall include all projected amounts of the cumulative projects that collectively represent the total SPI from the start of the capital project through the end of the capital project. Provide actual amounts that align with the original projected amounts through the most recent full year. Also, provide the projected amount approved in the last rate case and the corresponding actual amount. This exhibit or work paper should be updated and included in every subsequent rate case until project completion. Identify variances on an absolute basis and provide a detailed explanation for any significant variances including why the variances were unavoidable and are reasonable. See example workpaper below:

Production Capital																		
Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
		Current Rate Case	Historic Test Year	Last Rate Case	Variance	SPI Yr-1		Variance	SPI Yr-2		Variance	SPI Yr-3		Variance	SPI Yr-4		Variance	
		Projected 12 months	Actual	Approved	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	
1	Routine Capital																	
2	SPI Facility Name																	
3	Project 1																	
4	Project 2																	
5	Project 3																	
6	Subtotal																	
7	Non-Routine Capital																	
8	SPI Facility Name																	
9	Project 1																	
10	Project 2																	
11	Project 3																	
12	Total																	

*Insert additional years as needed to provide a complete SPI spending plan from start to finish
*Insert actual project amounts that correspond with projected amounts as available

- Identify any large contracts with third parties (EPCs, for example) that contain contingency funds, and the dollar amount of said contingency. Demonstrate that any large contracts with third parties (EPCs, for example) do not contain contingency funds.
- Provide all supporting information for items such as large supplier contracts (project contracted labor, EPC, etc.), plant purchase contracts, environmental quality or other large capital project budget/contracts. If support is confidential, provide said support (within three business days) once appropriate protective orders are in place.
- Provide the final reports of all environmental compliance studies that were undertaken for electric generating units or for projects at electric generating units. Reports more than five years old, or those that were provided in previous rate cases, do not need to be submitted. All supporting spreadsheets and calculations must be provided.

Distribution Related

The information required in Attachment 11 applies only to regulated utilities serving one-million or more electric or gas customers within the State of Michigan.

Exhibit Presentation

Distribution Capital Programs-	Historic Test Year (\$)	Last Rate Case Approved (\$) (If Contested)	Last Rate Case Actual (\$)	Variation (%)	Location of Testimony Regarding Significant Variation (>10%)	Current Case Projection (\$)
Reliability						
Asset Relocation						
Modernization						
TOTAL						

Electric Utility Distribution System Capital Investments Filing Requirements

1. Description of all capitalization policy changes occurring since last rate case that have a material effect on Distribution Capital investments.
2. Provide five year historic spending in all Distribution Capital Programs and explanation in program scope that would materially affect the use of averages over the 5 year period. (i.e. known and measurable, project relocation to another program, etc.)

(SEE NOTE AT END ABOUT ALTERNATIVES TO #2)

3. Provide project level data which supports the requested test year spending plan.
 - a. For the highest cost top 25 projects provide:
 - i. Purpose and Necessity of the Project with Supporting Data.
 - ii. Line Design, size, material used.
 - iii. Line Length and ROW requirements.
 - iv. Approximate Construction Schedule.
 - v. Project effect on cost of operation and reliability of service.
 - vi. A description of the property being replaced and salvage value.
 - vii. Map of site and location of facilities.
 - viii. Funding from other entities (MDOT, Customer, Municipalities, Etc.)
 - ix. All studies performed by the Company or 3rd party regarding the project.
 - x. Date of board approval.

4. CIAC 5 year historic and projected CIAC by distribution program.
5. Construction work in progress (CWIP)
 - a. Provide a list of all construction projects in progress at the filing date which have been included in the proposed rate base.
6. Provide spreadsheet/exhibit that includes all of the following information for the highest cost top 25 IT and OT projects in the test year.
 - a. Project description and functionality of the system with all acronyms defined.
 - b. Project timelines and spending plans.
 - c. Project benefits, both in dollars and intangible.
 - d. Project timeline including expected implementation date.
 - e. A description of alternatives considered, and rational behind decision.
 - f. Cost benefit ratio (if applicable).
 - g. Project business case showing date of Board Approval, and approved project amount for Each Individual Project.
 - h. Percentage of total budget that the top 25 projects represents, and total number of projects that fall outside of the top 25.
7. Provide the date and duration of all Demand Response (DR) events that have occurred in previous 5 years for all ***DR rates in each customer class and the estimated peak load reduction associated with the DR event.***
8. Identify all contingency costs included in the projected test year capital spending in the filing. If none, provide evidence that there are no contingency costs included in the rate request.
9. Provide total company Cyber Security Spending and allocation if applicable, between Companies.
10. Provide Vegetation Management (Capital)
11. Provide AMI Opt out Fees recovered in last 5 years.
12. Provide Circuit Reliability Rankings worst 10 (SAIFI and SAIDI)
 - a. Work plans to address reliability on these circuits.
 - b. Projected Costs
13. Provide a breakdown of capitalized replacement of assets during storms (i.e. Demand Failures/ Cap Restoration)
 - a. Number of each type of asset replaced. (Transformers, meters, etc.)
 - b. Average Cost of Storm Replacement (\$/meter, etc.)
14. Identify all current pilot programs being funded by the Company.
 - a. Explanation of the hypothesis of the pilot program.

- b. Potential benefits.
- c. Pilot timeframe.
- d. Pilot from previous 3 years.

Gas Distribution/Transmission/Storage/Production Capital Spending

1. Description of all capitalization policy changes occurring since last rate case that have a material effect on capital investments.
2. Provide project level data which supports the requested test year spending plan.
 - a. For the highest cost top 25 projects provide
 - i. Purpose and Necessity of the Project with Supporting Data.
 - ii. Line Design, size, material used.
 - iii. Line Length and ROW requirements.
 - iv. Approximate Construction Schedule.
 - v. Project effect on cost of operation and reliability of service.
 - vi. A description of the property being replaced and salvage value.
 - vii. Map of site and location of facilities.
 - viii. Funding from other entities (MDOT, Customer, Municipalities, Etc.)
 - ix. All studies performed by the Company or 3rd party regarding the project.
3. Provide Unplanned Capital Replacement of Assets Over \$1 million for last 5 years. (Pipeline rupture, etc.)
4. Provide Progress of Commission approved Pipeline Replacement Program (MRP, EIRP, ETC).
 - a. Projected Timeline for Completion
 - b. Projected Cost Test Year
 - c. Cost to date
 - d. Estimated Total Project Cost
 - e. Most Recent Report on Program Filed at Commission.
5. Provide Storage Utilization Statistics for Last 5 years.
6. Provide Percentage of Remedial Digs requiring capital replacement.
 - a. Include justification of remedial work that is greater than 50 feet including, but not limited to, an explanation of why it was necessary to replace 50 feet in each instance.
7. Provide Maximum System Throughput for the last 5 years.
8. Customer Attachment Program (CAP)
 - a. Customers added in new projects (pre-construction).
 - b. Number of CAP customers added to existing projects.
 - c. CAP contribution from all currently open projects and projected test year projection.

- d. Example of CAP customer surcharge calculation for one project in projected test year.
- e. Annual comparison of projected CAP project costs to actual constructed costs for the previous 5 years, current saturation rate of project.

Electric Distribution O&M Spending

1. Provide the actual, year-end amounts for all items on the C5 for the two most recently completed calendar years (in calendar year format).
2. Provide explanation of estimated AMI system benefits realized in the last 5 years by program. (Electric) (i.e. meter reading reduction, theft instances detected, remote disconnects, etc.)
3. Provide list of all distribution inspection programs (pole, transformer, etc.) their cycle lengths and annual costs for the most recent cycle.
4. Provide Vegetation Management Spending historic spending 5 years, miles per year. (Electric)
 - a. Number of customer outages and outage minutes due to vegetation for same 5 year period.
 - b. Vegetation management cycle completion %
 - c. Number of trees outside ROW (5 years)
 - d. Cost of Outside the ROW removal (5 years)
5. Service Restoration (Electric)
 - a. Provide 5 year Historic Expenditures.
 - b. List all events that interrupted more than 5% of customers in the years spanning from the historic test year to the projected test year (identify which were MED and Catastrophic Storms).
 - c. Cost per event
 - x. Capital Replacements (number of and unit cost)
 - xi. Labor Hours (Regular/Overtime)
 - d. Number of customers with outage minutes
 - e. SAIDI (event)
 - f. SAIFI (event)
 - g. Total Restoration time (0 outages)
 - h. Total Customer Outage Credit Payments by Category and Rate Class

As an alternative to the providing historic spending with explanation of changes in each category, the Staff believes a streamlined approach would be to provide projections of test year expenses in terms of FERC USoA distribution plant accounts. These are prescriptive in nature and therefore will not change based on the Utility structure and nomenclature, etc. This would eliminate to the need to understand what constitutes each proprietary program “bucket” and instead focus on the assets that are being placed into service instead of the program names. Staff could then use publically sourced data to compare historic spending to projected future spending.

Distribution Plant Investments	Historic Test Year (\$)	Last Rate Case Approved (\$)	Last Rate Case Actual (\$)	Variation (%)	Location of Testimony Regarding Significant Variation	Current Case Projection (\$)
360- Land and Land Rights						
361- Structures and Improvements						
362 – Station Equipment						
363- Storage Battery Equipment						
364- Poles, Towers, Fixtures						
365- Overhead Conductors and Devices						
366- Underground Conduit						
367- Underground Conductor and Devices						
368- Line Transformers						
369- Services						
370- Meters						
371- Install On Customer Premises						
372- Leased Property on Customer Premises						
373- Street Lighting and Signal Systems						
374- Asset Retirement Costs for Distribution Plant						

A third option would be to continue with the current presentation with proprietary buckets and tie those buckets to the FERC accounts in a workpaper or other supplemental information provided to Staff. Either of these presentations would provide a much granular level of information about what investments are planned to be made in the proprietary program buckets and help Staff faster process program focuses and trending for a nearly infinite historic period as FERC Form 1 data can be easily pulled for comparison when USoA accounts are used. Staff already has resources that could pull this data and we could minimize the burden on the Company's by moving to this type of presentation.

Distribution Capital- Reliability Program Workpaper	Historic Test Year (\$)	Last Rate Case Approved (\$)	Last Rate Case Actual (\$)	Variation (%)	Location of Testimony Regarding Significant Variation	Current Case Projection (\$)
360- Land and Land Rights						
361- Structures and Improvements						
362 – Station Equipment						
363- Storage Battery Equipment						
364- Poles, Towers, Fixtures						
365- Overhead Conductors and Devices						
366- Underground Conduit						
367- Underground Conductor and Devices						
TOTAL						

Distribution Capital Programs-	Historic Test Year (\$)	Last Rate Case Approved (\$)	Last Rate Case Actual (\$)	Variation (%)	Location of Testimony Regarding Significant Variation (<10%)	Current Case Projection (\$)
Reliability						
Asset Relocation						
Modernization						
TOTAL						

Financial Metrics

Provide the following:

1. Current and historical credit ratings, along with associated outlooks, for the previous five years as published by Standard and Poor's (S&P), Moody's Investors Service (Moody's) and Fitch Ratings. The credit ratings shall include (i) senior unsecured debt, (ii) senior secured debt, and (iii) commercial paper ratings. The utility shall also provide the same information for its parent company, when applicable.
2. Recent utility corporate bond issuances. The utility shall provide a summary of the financial details of other utility company corporate bond issuances for a period of three months prior to, and three months subsequent to, each of the applicant utility's long-term debt offerings issued during the twenty-four months prior to the date of the application. This summary shall include the (i) issue date, (ii) issuing company, (iii) type of offering - either secured or unsecured, (iv) amount of offering, (v) coupon rate, (vi) maturity date, (vii) structure of offering, (viii) S&P and Moody's rating, and (ix) issue spread.
3. Historical and projected financial metrics. The utility shall provide financial metrics for the fully projected test year. The utility shall also provide the year-end financial metrics for each of the previous five years from the date of the application. The financial metrics shall be reported on both a financial basis and a ratemaking basis.¹ The financial metrics for the projected test year are to be reported assuming (i) full rate relief as requested, and (ii) zero rate relief. At a minimum, these metrics shall include:
 - A. EBIT Interest Coverage
 - B. EBITDA Interest Coverage
 - C. FFO Interest Coverage
 - D. Overall Fixed Charge Coverage,² defined as:

Numerator: Net Income plus Gross Interest

Denominator: Gross Interest plus Preferred Dividends
 - E. Cash Flow Coverage of the Dividend, defined as:

Numerator: Net Income for Common plus depreciation plus amortization plus deferred taxes plus deferred investment tax credits

Denominator: Common Dividends
 - F. Common Dividend Payout Ratio, defined as:

Numerator: Common Dividends

Denominator: Net Income for Common
 - G. Permanent Capitalization Balances and Percentages

H. Return on Common Equity (ROE). For each measure of ROE provided, the utility shall also provide the corresponding authorized ROE for the same time period.

The utility shall adopt the calculation methodology as published by S&P at the time of the application for the EBIT Interest Coverage, EBITDA Interest Coverage, and FFO Interest Coverage. In the event that S&P no longer publishes such data, the utility shall adopt the calculation methodology as published by Moody's or Fitch Ratings.

Historical Financial Metrics are to be filed as Exhibit A-1, Schedule A2.

Projected Financial Metrics are to be filed as Exhibit A-11, Schedule A2.

¹ The Commission recognizes that certain financial metrics may not be available on a ratemaking basis for previous years when such ratemaking data was not required. At a minimum, the utilities must provide ratemaking financial metrics beginning with the year-end 2008 and each year thereafter. The utilities shall provide ratemaking financial metrics prior to the year-end 2008 when available.

² For the Overall Fixed Charge Coverage, "Gross Interest" shall be defined as gross interest expense per the income statement.

STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

* * * * *

In the matter of _____)
)
) Case No. _____
)
)
)

PROTECTIVE ORDER

This Protective Order governs the use and disposition of Protected Material that [name of the utility] (Applicant) or any other Party discloses to another Party during the course of this proceeding. The Applicant or other Party disclosing Protected Material is referred to as the “Disclosing Party”; the recipient is the “Receiving Party” (defined further below). The intent of this Protective Order is to protect non-public, confidential information and materials. This Protective Order defines “Protected Material” and describes the manner in which Protected Material is to be identified and treated. Accordingly, it is ordered:

I. “Protected Material” and Other Definitions

A. For the purposes of this Protective Order, “Protected Material” consists of trade secrets or confidential, proprietary, or commercially sensitive information provided in Disclosing Party’s Exhibits [A-___, A-___, and A-___] and testimony describing the Protected Material, which has been redacted in Disclosing Party’s filing. Subject to challenge under Paragraph IV.A, Protected Material also includes the following information disclosed during the course of this case if it is marked as required by this Protective Order:

1. [If applicable] Trade secrets or confidential, proprietary, or commercially sensitive information provided in response to discovery, in response to an order issued by the presiding officer or the Michigan Public Service Commission (MPSC or Commission), in testimony or exhibits filed later in this case, or in arguments of counsel.

2. [If applicable] Information obtained under license from a third-party licensor, to which the Disclosing Party or witnesses engaged by the Disclosing Party is a licensee, that is subject to any confidentiality or non-transferability clause. This information includes reports; analyses; models (including related inputs and outputs); trade secrets; and confidential, proprietary, or commercially sensitive information that the Disclosing Party or one of its witnesses receives as a licensee and is authorized by the third-party licensor to disclose consistent with the terms and conditions of this Protective Order.

3. [If applicable] Information that could identify the bidders and bids, including the winning bid, in a competitive solicitation for a power purchase agreement or in a competitively bid engineering, procurement, or construction contract at any stage of the selection process (i.e., before the Disclosing Party has entered into a power purchase agreement or selected a contractor).

B. The information subject to this Protective Order does not include:

1. Information that is or has become available to the public through no fault of the Receiving Party or Reviewing Representative and no breach of this Protective Order, or information that is otherwise lawfully known by the Receiving Party without any obligation to hold it in confidence;
2. Information received from a third party free to disclose the information without restriction;
3. Information that is approved for release by written authorization of the Disclosing Party, but only to the extent of the authorization;
4. Information that is required by law or regulation to be disclosed, but only to the extent of the required disclosure; or
5. Information that is disclosed in response to a valid, non-appealable order of a court of competent jurisdiction or governmental body, but only to the extent the order requires.

C. “Party” refers to the Applicant, MPSC Staff (Staff), Michigan Attorney General, or any other person, company, organization, or association that is granted intervention in this Case No. [insert the case no.] under the Commission’s Rules of Practice and Procedure. Mich Admin Code, R 792.10401 et al.

D. “Receiving Party” means any Party to this proceeding who requests or receives access to Protected Material, subject to the requirement that each Reviewing Representative sign a Nondisclosure Certificate attached to this Protective Order as Attachment 1.

E. “Reviewing Representative” means a person who has signed a Nondisclosure Certificate and who is:

1. an attorney who has entered an appearance in this proceeding for a Receiving Party;
2. an attorney, paralegal, or other employee associated, for the purpose of this case, with an attorney described in Paragraph I.E.1;
3. an expert or employee of an expert retained by a Receiving Party to advise, prepare for, or testify in this proceeding; or
4. an employee or other representative of a Receiving Party with significant responsibility in this case.

A Reviewing Representative is responsible for assuring that persons under his or her supervision and control comply with this Protective Order.

F. “Nondisclosure Certificate” means the certificate attached to this Protective Order as Attachment 1, which is signed by a Reviewing Representative who has been granted access to Protected Material and agreed to be bound by the terms of this Protective Order.

II. Access to and Use of Protected Material

A. This Protective Order governs the use of all Protected Material that is marked as required by Paragraph III.A and made available for review by the Disclosing Party to any Receiving Party or Reviewing Representative. This Protective Order protects: 1) the Protected Material; 2) any copy or reproduction of the Protected Material made by any person; and 3) any memorandum, handwritten notes, or any other form of information that copies, contains, or discloses Protected Material. All Protected Material in the possession of a Receiving Party shall

be maintained in a secure place. Access to Protected Material shall be limited to persons authorized to have access subject to the provisions of this Protective Order.

B. Protected Material shall be used and disclosed by the Receiving Party solely in accordance with the terms and conditions of this Protective Order. A Receiving Party may authorize access to and use of Protected Material by a Reviewing Representative identified by the Receiving Party, subject to Paragraphs III and V below, only as necessary to analyze the Protected Material; make or respond to discovery; present evidence; prepare testimony, argument, briefs, or other filings; prepare for cross-examination; consider strategy; and evaluate settlement. These individuals shall not release or disclose the content of Protected Material to any other person or use the information for any other purpose.

C. The Disclosing Party retains the right to object to any designated Reviewing Representative if the Disclosing Party has reason to believe that there is an unacceptable risk of misuse of confidential information. If a Disclosing Party objects to a Reviewing Representative, the Disclosing Party and the Receiving Party will attempt to reach an agreement to accommodate that Receiving Party's request to review Protected Material. If no agreement is reached, then either the Disclosing Party or the Receiving Party may submit the dispute to the presiding officer. If the Disclosing Party notifies a Receiving Party of an objection to a Reviewing Representative, then the Protected Material shall not be provided to that Reviewing Representative until the objection is resolved by agreement or by the presiding officer.

D. Before reviewing any Protected Material, including copies, reproductions, and copies of notes of Protected Material, a Receiving Party and Reviewing Representative shall sign a copy of the Nondisclosure Certificate (Attachment 1 to this Protective Order) agreeing to be

bound by the terms of this Protective Order. The Reviewing Representative shall also provide a copy of the executed Nondisclosure Certificate to the Disclosing Party.

E. Even if no longer engaged in this proceeding, every person who has signed a Nondisclosure Certificate continues to be bound by the provisions of this Protective Order. The obligations under this Protective Order are not extinguished or nullified by entry of a final order in this case and are enforceable by the MPSC or a court of competent jurisdiction. To the extent Protected Material is not returned to a Disclosing Party, it remains subject to this Protective Order.

F. Members of the Commission, Commission staff assigned to assist the Commission with its deliberations, and the presiding officer shall have access to all Protected Material that is submitted to the Commission under seal without the need to sign the Nondisclosure Certificate.

G. A Party retains the right to seek further restrictions on the dissemination of Protected Material to persons who have or may subsequently seek to intervene in this MPSC proceeding.

H. Nothing in this Protective Order precludes a Party from asserting a timely evidentiary objection to the proposed admission of Protected Material into the evidentiary record for this case.

III. Procedures

A. The Disclosing Party shall mark any information that it considers confidential as “CONFIDENTIAL: SUBJECT TO THE PROTECTIVE ORDER ISSUED ON [INSERT DATE] IN CASE NO. [INSERT THE CASE NO.]” If the Receiving Party or a Reviewing Representative makes copies of any Protected Material, they shall conspicuously mark the copies as Protected Material. Notes of Protected Material shall also be conspicuously marked as Protected Material by the person making the notes.

B. If a Receiving Party wants to quote, refer to, or otherwise use Protected Material in pleadings, pre-filed testimony, exhibits, cross-examination, briefs, oral argument, comments, or in some other form in this proceeding (including administrative or judicial appeals), the Receiving Party shall do so consistent with procedures that will maintain the confidentiality of the Protected Material. For purposes of this Protective Order, the following procedures apply:

1. Written submissions using Protected Material shall be filed in a sealed record to be maintained by the MPSC's Docket Section, or by a court of competent jurisdiction, in envelopes clearly marked on the outside, "CONFIDENTIAL – SUBJECT TO THE PROTECTIVE ORDER ISSUED IN CASE NO. [INSERT THE CASE NO.]." Simultaneously, identical documents and materials, with the Protected Material redacted, shall be filed and disclosed the same way that evidence or briefs are usually filed.

2. Oral testimony, examination of witnesses, or argument about Protected Material shall be conducted on a separate record to be maintained by the MPSC's Docket Section or by a court of competent jurisdiction. These separate record proceedings shall be closed to all persons except those furnishing the Protected Material and persons otherwise subject to this Protective Order. The Receiving Party presenting the Protected Material during the course of the proceeding shall give the presiding officer or court sufficient notice to allow the presiding officer or court an opportunity to take measures to protect the confidentiality of the Protected Material.

3. Copies of the documents filed with the MPSC or a court of competent jurisdiction, which contain Protected Material, including the portions of the exhibits, transcripts, or briefs that refer to Protected Material, must be sealed and maintained in the MPSC's or court's files with a copy of the Protective Order attached.

C. It is intended that the Protected Material subject to this Protective Order should be shielded from disclosure by a Receiving Party only to the extent permitted by law. If any person files a request under the Freedom of Information Act with the MPSC or the Michigan Attorney General seeking access to documents subject to this Protective Order, the MPSC's Executive Secretary, Staff, or the Attorney General shall immediately notify the Disclosing Party, and the Disclosing Party may take whatever legal actions it deems appropriate to protect the Protected Material from disclosure. In light of Section 5 of the Freedom of Information Act, MCL 15.235,

the notice must be given at least five (5) business days before the MPSC, its Staff, and/or the Michigan Attorney General grant the request in full or in part.

IV. Termination of Protected Status

A. A Receiving Party reserves the right to challenge whether a document or information is Protected Material and whether this information can be withheld under this Protective Order. In response to a motion or on its own initiative, the Commission or the presiding officer in this case may revoke a document's protected status after notice and hearing. If the presiding officer revokes a document's protected status, then the document loses its protected status after 14 days unless a Party files an application for leave to appeal the ruling to the Commission within that time period. Any Party opposing the application for leave to appeal shall file an answer with the Commission no more than 14 days after the filing and service of the appeal. If an application is filed, then the information will continue to be protected from disclosure until either the time for appeal of the Commission's final order resolving the issue has expired under MCL 462.26 or, if the order is appealed, until judicial review is completed and the time to take further appeals has expired.

B. If a document's protected status is challenged under Paragraph IV.A, then the Disclosing Party bears the burden of proving that the document should continue to be protected from disclosure.

V. Retention of Documents

Protected Material remains the property of the Disclosing Party and only remains available to the Receiving Party until the time expires for petitions for rehearing of a final MPSC order in this Case No. [insert the case no.] or until the MPSC has ruled on all petitions for rehearing in this case (if any). However, an attorney for a Receiving Party who has signed a Nondisclosure

Certificate and who is representing the Receiving Party in an appeal from an MPSC final order in this case may retain copies of Protected Material until either the time for appeal of the Commission's final order resolving the issue has expired under MCL 462.26 or, if the order is appealed, until judicial review is completed and the time to take further appeals has expired. On or before the time specified by the preceding sentences, the Receiving Party shall return to the Disclosing Party all Protected Material in its possession or in the possession of its Reviewing Representatives—including all copies and notes of Protected Material—or certify in writing to the Disclosing Party that the Protected Material has been destroyed.

VI. Limitations and Disclosures

The provisions of this Protective Order do not apply to a particular document, or portion of a document, described in Paragraph II.A if a Receiving Party can demonstrate that it has been previously disclosed by the Disclosing Party on a non-confidential basis or meets the criteria set forth in Paragraphs I.B.1 through I.B.5. A Receiving Party intending to disclose information taken directly from materials identified as Protected Material must—before actually disclosing the information—do one of the following: 1) contact the Disclosing Party's counsel of record and obtain written permission to disclose the information, or 2) challenge the confidential nature of the Protected Material and obtain a ruling under Paragraph IV that the information is not confidential and may be disclosed in or on the public record.

VII. Remedies

If a Receiving Party violates this Protective Order by improperly disclosing or using Protected Material, the Receiving Party shall take all necessary steps to remedy the improper disclosure or use. This includes immediately notifying the MPSC, the presiding officer, and the Disclosing Party, in writing, of the identity of the person known or reasonably suspected to have

obtained the Protected Material. A Party or person that violates this Protective Order remains subject to this paragraph regardless of whether the Disclosing Party could have discovered the violation earlier than it was discovered. This paragraph applies to both inadvertent and intentional violations. Nothing in this Protective Order limits the Disclosing Party's rights and remedies, at law or in equity, against a Party or person using Protected Material in a manner not authorized by this Protective Order, including the right to obtain injunctive relief in a court of competent jurisdiction to prevent violations of this Protective Order.

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Administrative Law Judge

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the Matter of

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Case No. _____

NONDISCLOSURE CERTIFICATE

By signing this Nondisclosure Certificate, I acknowledge that access to Protected Material is provided to me under the terms and restrictions of the Protective Order issued in Case No. [insert case no.], that I have been given a copy of and have read the Protective Order, and that I agree to be bound by the terms of the Protective Order. I understand that the substance of the Protected Material (as defined in the Protective Order), any notes from Protected Material, or any other form of information that copies or discloses Protected Material, shall be maintained as confidential and shall not be disclosed to anyone other than in accordance with the Protective Order.

Reviewing Representative

Date: _____

Title:

Representing: