

STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

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In the matter of the application of	)	
UPPER MICHIGAN ENERGY RESOURCES	)	
CORPORATION for authority to reconcile the	)	Case No. U-22015
2025 electric and natural gas energy waste reduction	)	
costs and revenues and related approvals.	)	
	)	

QUALIFICATIONS AND DIRECT TESTIMONY OF
TIMOTHY J. JOHNSON
MICHIGAN PUBLIC SERVICE COMMISSION

August 7, 2026

QUALIFICATIONS OF TIMOTHY J. JOHNSON
CASE NUMBER U-22015
PART I

1 Q. Please state your name, business address, and occupation.

2 A. My name is Timothy J. Johnson. My business address is 7109 W. Saginaw, Lansing, MI
3 48917. I am employed by the Michigan Public Service Commission (MPSC or
4 Commission) as a Senior Auditor in the Energy Optimization (EO) Section of the Energy
5 Resources Division.

6 Q. Please describe your education and professional background.

7 A. I graduated from Lansing Community College with an Associate Degree in Business
8 Administration. I graduated from Davenport University with a Bachelor of Business
9 Administration Degree, with a focus in accounting. In December of 2009, I joined the U.S.
10 Army Reserve and was trained as a Medic. I concluded my service with an honorable
11 discharge in 2017. I was hired by the Michigan Department of Treasury (Treasury) as a
12 General Office Assistant in January 2017. I was promoted within Treasury to a
13 Calculations Assistant in July 2018, to a Departmental Technician in January 2022, and
14 finally to an Auditor in September 2022. In December of 2023, I met the requirements
15 issued by the Michigan State Board of Accountancy and the AICPA of a Certified Public
16 Accountant. In January of 2024, I obtained my Certified Public Accountant license in the
17 state of Michigan. I was hired by the MPSC in September 2024 as an Auditor in the Energy
18 Waste Reduction (EWR) Section, now known as the Energy Optimization (EO) Section. I
19 was promoted to Senior Auditor in September 2025. I have attended the Institute of Public
20 Utilities Regulatory Studies Program and their Accounting and Ratemaking Course
21 provided by Michigan State University, as well as the Midwest Energy Efficiency
22 Alliance's Midwest Energy Solutions Conference.

23 Q. What are your responsibilities as a Senior Auditor?

QUALIFICATIONS OF TIMOTHY J. JOHNSON
CASE NUMBER U-22015
PART I

1 A. My current responsibilities include, but are not limited to, reviewing EO Plan filings and
2 coordinating and reviewing Annual Reconciliation filings to ensure the programs operate
3 in a reasonable and prudent manner, meeting the requirements established by Public Act
4 (PA) 295, as amended by PA 342 of 2016 and again amended by PA 229 of 2023. This
5 requires development of audit plans and preparing discovery requests to decide whether
6 the reconciliation aligns with the plan the utility was approved to implement. I serve as an
7 audit leader in on-site audits of companies, perform as a leader on a designated task force
8 or special project on in-house projects, or as the lead worker on special assignments. I
9 provide relevant information, research, and summaries to the Commission and
10 Commission Staff (Staff) related to EWR. I attend monthly EWR Collaboratives and
11 monthly EWR Low Income Workgroup meetings. These workgroups meet to discuss ways
12 in which energy efficiency initiatives can be implemented as the industry is constantly
13 evolving.

14 Q. Have you ever filed testimony before this Commission?

15 A. Yes, I have filed direct testimony in Case No. U-21671.

DIRECT TESTIMONY OF TIMOTHY J. JOHNSON
CASE NUMBER U-22015
PART II

1 Q. What is the purpose of your testimony?

2 A. To report Staff's findings and recommend approval of Upper Michigan Energy Resources
3 Company's (the Company) application.

4 Q. Are you sponsoring any exhibits?

5 A. No, I am not sponsoring any exhibits.

6 Q. Did the Company make the appropriate payments to the administrator, as approved in Case
7 No. U-21326?

8 A. Yes.

9 Q. What were those payments?

10 A. Payments of \$2,404,782 for Wisconsin Electric Power Company (WEPCO) electric rate
11 zone, \$287,389 for Wisconsin Public Service Corporation (WPSC) electric rate zone, and
12 \$82,759 for natural gas were made to the administrator during 2025. These amounts were
13 updated based on actual revenues in program year 2024. These numbers were presented
14 and settled on and approved by the Commission in Case No. U-21685.

15 Q. Did Staff review and perform a thorough audit of this application?

16 A. Yes, Staff reviewed the Company's application, which included direct testimony and
17 exhibits that support program year 2025. As part of the audit process, discovery questions
18 were sent to the Company and timely responses were provided. General ledger account
19 balances were requested and compared against exhibits in this application. Sample bill
20 review was requested to ensure rate-class surcharges reflect Commission-approved
21 amounts. Details were requested regarding composition of rate classes to ensure tariff
22 amounts are reasonable projections from previous years and going forward.

23 Q. What are your conclusions based on Staff's review and financial audit of this application?

DIRECT TESTIMONY OF TIMOTHY J. JOHNSON
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PART II

- 1 | A. Staff finds the application to be within compliance of the approved plan and the approved
2 | previous year's reconciliation.
- 3 | Q. What are your recommendations based on Staff findings?
- 4 | A. Staff recommends the Commission approve the Company's application in this filing.
- 5 | Q. Does this conclude your testimony?
- 6 | A. Yes, this concludes my testimony.

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_____	)	

PROOF OF SERVICE

Linda G. Brauker, being duly sworn, deposes and says that on August 7, 2026, A.D., she emailed a copy of the attached MPSC Testimony to the persons as shown on the attached list.



Linda G. Brauker

Subscribed and sworn to before me
this 7th day of August, 2026.



Brianna L. Brown, Notary Public
State of Michigan, County of Gratiot
Acting in County of Eaton
My Commission Expires July 4, 2028

Service List for U-22015

Upper Michigan Energy Resources Corporation

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Tilden Mining Company, L.C.

Jennifer Utter Heston

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Administrative Law Judge

Hon. Lesley C. Fairrow

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