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June 17, 2026

Lisa Felice
Executive Secretary
Michigan Public Service Commission
7109 West Saginaw Highway
Lansing, MI 48917

RE: In the matter of the Application of **DTE ELECTRIC COMPANY** for Approval of Special Contracts and for other relief
MPSC Case No. U-22058

Dear Ms. Felice:

Attached for electronic filing in the above referenced matter is DTE Electric Company's Rebuttal Testimony and Exhibits of Witnesses, Neal T. Foley, Steven N. Benyard, Kevin L. Bilyeu, Shawn D. Burgdorf, and Aaron Willis. Also Attached is the Proof of Service.

In addition, Mr. Benyard's confidential Exhibit A-21 will only be disclosed to the MPSC Staff and the parties who executed non-disclosure certificates pursuant to the Protective Order and filed under seal with the Commission.

Very truly yours,

Andrea E. Hayden

Digitally signed by Andrea E. Hayden
Date: 2026.06.17 16:07:09 -04'00'

Andrea E. Hayden

AEH/erb
Encl.

cc: Service List

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the Application of DTE ELECTRIC COMPANY for Approval of Special Contracts and for other relief	))))	Case No. U-22058

REBUTTAL TESTIMONY

OF

NEAL T. FOLEY

DTE ELECTRIC COMPANY
REBUTTAL TESTIMONY OF NEAL T. FOLEY

Line No.

Q1. Please state your full name, title, business address and by whom you are employed.

A1. My name is Neal Foley. My business address is One Energy Plaza, Detroit, Michigan 48226. I am employed by DTE Electric Company ("DTE Electric" or "Company").

Q2. Did you file direct testimony in this proceeding on behalf of DTE Electric Company (DTE Electric or Company)?

A2. Yes.

Part I: Purpose of Testimony

Q3. What is the purpose of your rebuttal testimony?

A3. The purpose of my rebuttal testimony is to respond to certain positions taken by Michigan Public Service Commission Staff ("Staff") Witnesses Isakson and Simpson; Attorney General ("AG") Witness Coppola; Michigan Environmental Council, Natural Resources Defense Council, and Sierra Club ("MNS") Witness Woods; Association of Businesses Advocating Tariff Equity ("ABATE") Witness Dauphinais; the Michigan Energy Innovation Business Council, Institute for Energy Innovation, Ecology Center, Environmental Law & Policy Center, Union of Concerned Scientists, and Vote Solar ("MEICEO") Witnesses Kenworthy, Sherman, and Hotaling; and Great Lakes Renewable Energy Association ("GLREA") Witness Richter.

I will address intervenor positions related to the following:

- Protections for the Company's other customers, including in the event of Google LLC's ("the Customer") default and/or contract termination;
- Affordability backstop and the capture of benefits
- Ongoing reporting recommendations related to serving the Customer;
- Accounting treatment of the Zonal Resource Credit ("ZRC") product "financial adder";
- Deployment of energy storage projects and renewable energy projects under the Clean Capacity Accelerator Agreement ("CCAA");
- Extension of the ZRC product and Rider 12 ("R12") Demand Response ("DR") agreement; and
- ZRC product alternatives;

Q4. Are you sponsoring any exhibits in this proceeding?

A4. Yes. I am sponsoring the following exhibit:

Exhibit	Description
A-22	PSA Amendment

Q5. Was this exhibit prepared by you or under your direction?

A5. Yes.

Part II: Customer Protections

Q6. What Staff and intervenor positions related to customer protections are you addressing?

A6. I will address the following Staff and intervenor positions related to customer protections:

- The position taken by various intervenors that the Company should bear the risk of the Primary Service Agreement ("PSA") and CCAA collateral being insufficient to cover the Customer's obligations;
- AG Witness Coppola's recommendation to increase the Minimum Billing Demand ("MBD") to 90% and increase the termination payment to 100% of total demand costs for the full term of the PSA;
- ABATE Witness Dauphinais' proposal that the PSA should be modified to allow the termination payment to be adjusted at the time of termination; and
- ABATE Witness Dauphinais' proposal that the Company commit "to fully utilize the discretion given to it under Section 2 of the PSA" (page 26);

Q7. Can you summarize Staff and intervenor positions related to PSA and CCAA collateral potentially being insufficient to cover the Customer's obligations?

A7. Yes. Staff Witness Isakson, AG Witness Coppola, and ABATE Witness Dauphinais all address the potential of the PSA's and/or CCAA's collateral requirements being insufficient to cover the Customer's obligations under those agreements.

Witness Isakson cited the Commission's guidance in its December 18, 2025, Order in Case No. U-21990 ("December 2025 Order") which stated:

> "…in the event of a failure to pay the MBD under the PSA, or in the event of a termination, default, or other event whereby DTE Electric is required to draw on the letter of credit or parental guaranty, if the company determines that the specified collateral is not sufficient to cover the full amount of the remaining

> financial exposure associated with the [Energy Storage Agreement] or the PSA (minus the value to customers), the Commission specifically cautions DTE Electric that any unrecovered costs shall not be borne by ratepayers and that DTE Electric bears responsibility for any remaining liability. All risk associated with the sufficiency of the collateral shall be borne by DTE Electric." (page 41)

Witness Isakson recommends that the Commission make the same determination in the instant case (page 20).

Witness Dauphinais appears in agreement with Witness Isakson and argues that "given DTE will be the party managing the form and level of collateral for Google for the PSA and CCAA, DTE is the party that should be at risk if Google's collateral proves insufficient, not DTE's other customers" (pages 22-23). He likewise cites the Commission's guidance in its December 2025 Order and recommends that:

> "To the extent the Commission grants approval of the PSA and CCAA, that approval should be made conditional on DTE agreeing that in the event of a failure by Google to pay any amount due to DTE under the PSA or CCAA, or in the event of a termination, default, or other event whereby DTE is required to draw on the letters of credit or parental guaranties under the PSA or CCAA, if DTE determines that the specified collateral is not sufficient to cover the full amount of the remaining financial exposure associated with the PSA or CCAA (minus the value to customers), any unrecovered costs shall not be borne by ratepayers and DTE shall bear responsibility for any remaining liability." (page 24)

On the same topic, Witness Coppola argues that for the PSA "the parent company guaranty needs to be at the level that ensures full payment of the Customer's total obligations. The Company and other customers should not be at risk to absorb any shortfall in costs for which the Customer and its parent are responsible" (page 15). Witness Coppola makes the same recommendation with respect to the CCAA (page 20).

Witness Coppola recommends that the Commission remove any limit to the PSA and CCAA collateral (page 15 for PSA; page 20 for CCAA).

Q8. What is the Company's response to these Staff and intervenor positions related to PSA and CCAA collateral potentially being insufficient to cover the Customer's obligations?

A8. To start, the Company acknowledges the Commission's guidance in its December 2025 Order and notes it accepted the Commission's conditions through its January 15, 2026 letter in the same docket.

As it pertains to this case, in the highly unlikely event of a Customer bankruptcy or other circumstance in which recovery from the Customer, its parent guarantor, and letters of credit is not sufficient, DTE Electric's position is that it would not seek to recover from other customers costs that are ultimately determined by the Commission, pursuant to Section 5.1.3 of the PSA, to be in excess of the combined revenues payable to the Company under the PSA and Related Agreements.

As such, the Company acknowledges that it bears the risk of collateral insufficiency for costs that the Commission ultimately determines in excess of revenues received under the PSA, CCAA, and other related agreements.

Q9. Can you summarize AG Witness Coppola's recommendations related to the MBD and termination payment?

A9. Yes. As it pertains to the MBD, Witness Coppola argues that because of the 80% MBD, if the Customer uses less than 800 MW, then the Customer will be billed at 800 MW and "the Company must sell the 200 MW of excess capacity at a value potentially lower than the cost of acquiring the capacity. The cost differential could negatively impact other customers" (page 13). He further suggests that the 90% level used as the Customer's load factor assumption in the Company's modeling is a reasonable level for the MBD.

As it pertains to the termination payment, Witness Coppola characterizes the PSA termination payment as being "based on the 80% Minimum Monthly Charge for the remaining years of the PSA with no further obligation by the Customer after 17 years" (page 13). He argues that "the remaining 20% would be absorbed by other customers if the Company is not able to find a replacement customer to take the capacity" (page 13). He concludes that the termination payment should therefore be based on 100% of total demand for the full term of the PSA (page 14).

Q10. Does the Company agree with AG Witness Coppola's recommendations related to the MBD and termination payment?

A10. No. As it pertains to the MBD, the proposed 80% MBD is aligned with prior Commission guidance. Specifically:

- In Case No. U-21859, the Commission ordered the establishment of a Large Load Customer Provision for Consumers Energy which included an 80% MBD
- In Case No. U-21990, the Commission approved special contracts for a large load customer which included an 80% MBD

As it pertains to the termination payment, the Company disagrees with Witness Coppola's assertion that there is no termination payment obligation after 17 years. Under Section 7.3 of the PSA the Customer is responsible for a termination payment that provides 15 years of Minimum Monthly Charges ("MMC") calculated based on the Customer's full load ramp. However, Section 7.3(3) of the PSA additionally requires that the Customer pay a termination fee equal to the lesser of 24 months of MMCs or the number of months remaining in the contract term if the PSA is terminated after the 13th anniversary of the Load Ramp Completion Date. The Company notes that the as-filed PSA contained a drafting error in section 7.3(3) which referenced "Commencement Date" rather than the "Load Ramp Completion Date", however, that error has been corrected. See Exhibit A-22.

Further, the proposed termination payment is aligned with prior Commission guidance. Specifically:

- In Case No. U-21859, the Commission ordered the establishment of a Large Load Customer Provision for Consumers Energy which included a

termination payment (called an "Exit Fee") that starts based on 15 years of MBD and reduces over the term of the contract

- In Case No. U-21990, the Commission approved special contracts for a large load customer which included a termination payment that starts based on 10 years of MBD and reduces over the term of the contract

Witness Coppola advocates for a change from Case No. U-21859 by arguing that in Case No. U-21859 there were no details regarding the impact of termination payments and collateral requirements in that case (page 15).

The Company disagrees with this assertion since the Commission and other parties in Case No. U-21859 could have estimated the impact of various MBDs and termination payments for a hypothetical hyperscale data center.

Witness Coppola justifies a change from Case No. U-21990 on the basis that it was an ex parte process (page 16). However, the financial impacts were presented in public testimony and the contracts were fully audited by the Commission and Staff.

Q11. Can you summarize ABATE Witness Dauphinais' recommendation that the termination payment be modified at the time of termination?

A11. Yes. ABATE Witness Dauphinais argues that the affordability backstop "appears to not extend beyond termination of the PSA and does not provide for modification of the termination payment under the PSA in the event the Commission finds the aggregate costs of serving Google exceed the aggregate benefits from serving

Google as a result of termination" (page 21). He therefore recommends that approval of the PSA and CCAA:

> "…should be made conditional on DTE and Google modifying the Affordability Backstop (Section 5.1.3 of the PSA) to allow an evaluation and modification of the termination payment by the Commission based on the facts and circumstances known or knowable at the time of termination of the PSA to ensure the costs incurred to serve Google do not exceed the benefits from serving Google due to the termination, giving full consideration to the reasonably projected forward looking benefits at that time from any sunk costs incurred by DTE to serve Google." (page 22)

Q12. Does the Company agree with ABATE Witness Dauphinais' recommendation that the termination payment be modified at the time of termination?

A12. No, because such a modification is unnecessary. As it pertains to the CCAA, the termination payment is set equal to the remaining revenue requirement of the energy storage and renewable energy projects deployed under that agreement that have not yet been recovered from the Customer. As such, the termination payment automatically adjusts to account for the costs of those projects and ensures that the Customer will fully pay for each project's revenue requirement over the project's depreciable life.

As it pertains to the PSA, the termination payment is based on the MBD and not on an assessment of specific costs or benefits of serving the Customer. As discussed

previously in my rebuttal testimony, this approach is consistent with the following previous Commission guidance:

- In Case No. U-21859, the Commission ordered the establishment of a Large Load Customer Provision for Consumers Energy which included a termination payment (called an "Exit Fee") that starts based on 15 years of MBD and reduces over the term of the contract
- In Case No. U-21990, the Commission approved special contracts for a large load customer which included a termination payment that starts based on 10 years of MBD and reduces over the term of the contract

Witness Dauphinais offers no argument for why the Commission's Orders in these cases were incorrect.

Additionally, the Company notes that the termination payment is not static and is calculated at the time a termination occurs. It is a function of the tariffs and rates that the Customer is subject to, which are determined in a rate case by Commission approval. Rates or tariffs may change and the Commission maintains oversight over these activities, and it therefore maintains oversight over the rates that underpin the termination payment.

Furthermore, Witness Dauphinais' suggestion that the Commission modify the termination payment to leave it open ended and at the discretion of the Commission at termination is not commercially reasonable and would prevent the Customer from being able to reasonably assess its potential future liabilities.

Q13. Can you summarize ABATE Witness Dauphinais' recommendation related to the Company fully using its discretion under Section 2 of the PSA?

A13. Yes. First, Witness Dauphinais characterizes Section 2 of the PSA as giving "DTE the reasonable discretion to limit Google's load ramp or max load when the triggers apply" (page 25) but goes on to argue that "there is no obligation on DTE to fully utilize that provision to protect resource adequacy for DTE's other customers" (page 25). He therefore recommends that DTE commit "to fully utilize the discretion given to it under Section 2 of the PSA to limit the load ramp and maximum demand of Google as necessary to ensure resource adequacy for DTE's other customers" (page 26).

Q14. Does the Company agree with ABATE Witness Dauphinais' recommendation?

A14. No, because it is unclear what it means in practice. Specifically, Witness Dauphinais provides no detail on what it means for the Company to "fully utilize the discretion given to it in his recommendation versus exercising the "reasonable discretion" that he admits Section 2 of the PSA provides the Company. It is unclear why the Company needs to exercise more than reasonable discretion and Witness Dauphinais provides no additional detail.

Further, Witness Dauphinais provides no detail as to what is intended by the suggestion that the Company "fully utilize that provision to protect resource adequacy." In addition to Section 2 of the PSA, once approved by the Commission the Customer will be subject to the amended Emergency Electric Procedures in the

Company's Rate Book, which will require firm load shedding prior to other customers.

Part III: Affordability Backstop

Q15. What intervenor positions related to the affordability backstop are you addressing?

A15. I will address the following intervenor positions related to the affordability backstop:

- MEICEO Witness Kenworthy's recommendations related to the mechanics of the affordability backstop;
- MEICEO Witness Kenworthy's and AG Witness Coppola's recommendations related to the tracking of transmission costs;
- MEICEO Witness Kenworthy's suggestion that the Commission should address the time period over which its "no-cost-shift requirement is satisfied"; and
- AG Witness Coppola's recommendation to establish a regulatory liability to capture customer benefits

Q16. Can you summarize MEICEO Witness Kenworthy's recommendations related to the mechanics of the affordability backstop?

A16. Yes. Witness Kenworthy argues that the affordability backstop provision of the PSA does not "specify how or when the Commission would test that question, what metrics, modeling, or reporting would inform the underlying findings of fact, or on what cadence such a review would occur." (page 37).

Witness Kenworthy then makes a series of recommendations related to "reporting, verification, and true-up procedures that make the affordability backstop operational and enforceable over the full 20-year term" (page 41). These recommendations include (pages 41-42):

- Measurable triggers tied to the specific assumptions underlying Exhibit A-19;
- A defined remedy if those triggers are breached, including a true-up or claw-back to the Customer rather than to other ratepayers;
- A sunset/reopener mechanism tied to the Integrated Resource Plan ("IRP") cadence;
- Reporting obligations sufficient for the Commission and parties to verify performance over the life of the contract;
- Cadence – most naturally the IRP cadence – with required interim reporting
- A properly maintained "without-customer" counterfactual baseline;
- Actual "but-for" analysis being performed in the Company's general rate cases and its next IRP;
- Running the IRP with and without the Customer load; and
- Demonstration that the Company evaluated and, where cost-effective, pursued the opportunities CEO Witness Sherman identified

Q17. Does the Company agree with MEICEO Witness Kenworthy's recommendations?

A17. The Company agrees that certain reporting obligations will be required for the application of Section 5.1.3 of the PSA (the affordability backstop). As described in my Revised Direct Testimony (page 21) and as required under Section 5.1.3, the

Company intends to report the aggregate costs and benefits (i.e., revenues and avoided costs) in rate cases and PSCR proceedings. The contents and cadence of this reporting are discussed further in Part IV below. To the extent that Witness Kenworthy is suggesting that Section 5.1.3 of the PSA be modified to include reporting metrics, the Company disagrees. That section already includes a broad acknowledgement that "the combined revenues received by the Company under this Agreement and the applicable Related Agreements along with any avoided costs attributable to Google should be considered in regulatory proceedings applicable to Company's cost to serve Customer, and the Parties shall act in good faith to ensure such combined revenues and avoided costs are presented in such proceedings to the extent applicable."

On the question of "how" the Commission would test for an affordability benefit, Section 5.1.3 also establishes that the relevant test is comparing the costs to serve the customer's load to the combination of revenues received and avoided costs. Further details need not be written into the PSA as they can be addressed outside of the agreement. In general, the Company envisions that future aggregate cost and benefit reporting for the Customer may incorporate the following as applicable:

- The revenue requirement of energy storage projects deployed under the CCAA
- The revenue requirement of renewable energy projects deployed under the CCAA
- The revenue requirement of renewable energy projects deployed to meet the Company's Renewable Portfolio Standard (RPS) obligations not covered by the CCAA

- The revenue requirement of other resources that may be identified in the IRP as being caused by the Customer's load
- Increased fuel and purchased power costs
- The revenue requirement of transmission investments
- Avoided costs realized through the contracts, including any revenue requirement associated with resources that the Company was able to avoid deploying due to serving the Customer's load under the PSA and CCAA.

On the question of "when" the Commission would test for an affordability benefit, Section 5.1.3 states that costs and benefits "should be considered in regulatory proceedings applicable to Company's cost to serve Customer." In particular, the Company envisions combined revenues and avoided costs will be presented in general rate case filings and PSCR filings, both of which are contested proceedings. The Company will present an accounting of the aggregate benefits and costs of serving the Customer's load.

Witness Kenworthy does not seem to reconcile his suggested affordability backstop mechanics with the language of PSA Section 5.1.3. For example, he suggests the affordability backstop should include "measurable triggers" such as 45Q credit realization or the Customer's ZRC obligation (page 38). It is unclear how these "triggers" would work in practice or how they fit into the contractual language of Section 5.1.3.

Q18. Can you summarize intervenor recommendations related to the tracking of transmission costs?

A18. Yes. MEICEO Witness Kenworthy correctly captures on page 26 that there are two dynamics at play as it relates to transmission cost changes related to serving the Customer's load. Specifically:

- Increased costs driven by transmission upgrades required to serve the Customer's facility; and
- Increased allocation of costs from ITC due to the Customer's contribution to the Company's load

Given these dynamics, Witness Kenworthy recommends that "DTE should be required to report: (1) the actual ITC transmission upgrade costs associated with serving the Customer; (2) how those costs are recovered through MISO schedules and reflected in PSCR; (3) the portion of those costs paid by the customer through D11 and PSCR charges; (4) the effect of the Customer's load on transmission billing determinants and unit costs; and (5) whether, after accounting for both incremental costs and revenues, other customers are held harmless" (page 30).

Likewise, AG Witness Coppola recommends that "the Commission direct the Company to implement appropriate cost accounting tracking procedures to allow complete and accurate reporting of all transmission-related incremental costs for each new data center for presentation of the aggregate costs and benefits that are impacting other customers" (page 25).

Q19. Does the Company agree with intervenor recommendations related to the tracking of transmission costs?

Line No.

A19. Partially. To start, the Company is committed to a transparent and accurate accounting of costs to serve the Customer's load. Such an accounting is critical to protecting customers from cost-shifts through the application of Section 5.1.3 of the PSA (the affordability backstop).

As it relates to transmission costs, the Company can identify and report transmission-related costs using the best available information, including actual or estimated project capital costs for network upgrades and modeled transmission-expense impacts associated with the Customer's load. However, transmission charges are ultimately incurred and recovered on a system-wide basis through charges established by the transmission provider and applicable tariffs, and the Company is not billed by ITC for ratemaking purposes on a project-specific basis. Thus, while the Company can provide reasonable estimates and supporting detail for transmission-related costs associated with serving the Customer's load, it may not be able to provide the precise project-by-project billing traceability implied by some intervenor recommendations.

The Company disagrees with Witness Kenworthy's suggestion of reporting "whether, after accounting for both incremental costs and revenues, other customers are held harmless." Section 5.1.3 of the PSA relies on an accounting of *aggregate* costs and benefits, and not individual line-item comparisons of each cost and benefit component.

Q20. Can you summarize MEICEO Witness Kenworthy's suggestion that the Commission should address the time period over which its "no-cost-shift requirement is satisfied"?

A20. Yes. Witness Kenworthy correctly captures that in the Company's modeling of the $1.7 billion benefit to customers, there are four years out of the twenty years that the Company is modeling a cost increase to customers. Witness Kenworthy therefore argues "the existence of positive annual cost years demonstrates that the Commission should address whether its no-cost-shift requirement is satisfied annually, cumulatively, or through some defined true-up period" (page 22).

Q21. What is the Company's view related to MEICEO Witness Kenworthy's suggestion?

A21. It is the Company's view that the "no cost-shift requirement" must be satisfied over the life of the special contracts. Through this proceeding, the Commission is assessing contracts that last roughly 20 years and therefore any assessment of costs and benefits must match the same period. Looking narrowly at individual years could lead to making suboptimal decisions about the service to large load customers and risks not realizing the benefits that can accrue to the Company's other customers.

The Company further highlights that Staff Witness Isakson confirmed on page 7 of his testimony the Company's assessment of net benefits remains positive over the life of the contract even when using a conservative sensitivity (e.g., no 1.5% rate escalation), in addition to Witness Kenworthy's assessment that the net benefit on a discounted basis remains nearly $1 billion (page 21).

Q22. Can you summarize AG Witness Coppola's recommendation to establish a regulatory liability to capture affordability benefits?

A22. Yes. Witness Coppola recommends that the Company establish a regulatory liability to capture the annual financial benefits of serving the Customer. He argues that "[t]his tracking mechanism will ensure that financial benefits are actually passed through to customers and do not accrue to the benefit of the utility" (page 27).

Q23. Does the Company agree with AG Witness Coppola's recommendation to establish a regulatory liability to capture affordability benefits?

A23. No, such a mechanism is unnecessary. The benefits realized through serving the Customer's load will naturally flow to the Company's customers through existing processes. For example, benefits flowing through the PSCR will be realized through a lower PSCR factor than would have otherwise been applied, and base rate benefits arising from increased sales will support a lower revenue requirement for other customers by offsetting a greater portion of the Company's investments in the grid and the transition to new generation sources (see Exhibit A-20, for example).

Further, such a mechanism could delay the realization of benefits for the Company's other customers. The recording of a regulatory liability would need to occur after the Customer's usage occurs and then would need to be addressed in a general rate case or separate accounting application before the benefit could be passed to the Company's customers. Allowing the affordability benefit to flow through existing processes allows customers to realize the benefit faster, potentially

in "real time" through, for example, the annual PSCR plan process and establishment of the PSCR factor.

Part IV: Reporting

Q24. What Staff and intervenor positions related to ongoing reporting are you addressing?

A24. I will address the following intervenor positions related to ongoing reporting:

- Staff Witness Simpson's recommendation on combining large load customers for future analysis; and
- Recommendations by Staff Witness Simpson, AG Witness Coppola, MEICEO Witnesses Kenworthy and Hotaling, and GLREA Witness Richter related to the frequency, information provided, and venue of ongoing reporting.

Q25. Can you summarize Staff Witness Simpson's recommendation on combining large load customers in future analysis?

A25. Yes. Witness Simpson recommends that, as it relates to the Company's next IRP, Clean Energy Plan, or Amended Renewable Energy Plan ("REP") filing, that "the Commission adopt the same conditions that it directed in the December 18, 2025 order in that case, but that the analysis includes both of the Company's large load customers rather than performing a separate analysis for each large load customer" (page 9).

Q26. Does the Company agree with Staff Witness Simpson's recommendation on combining large load customers in future analysis?

A26. No, because it conflicts with Section 5.1.3 of the PSA (the affordability backstop) and previous Commission guidance. Section 5.1.3 of the PSA relies on a presentation of the aggregate costs and benefits of serving the Customer load such that the Commission can determine if the aggregate benefits exceed the aggregate costs. As discussed previously in my rebuttal testimony, one element of the costs of serving the Customer's load is the revenue requirement of resources identified in the IRP as being caused by the Customer's load (and not being recovered through the CCAA). As such, each Customer's load must be considered individually in the IRP such that resource planning changes under each load sensitivity can be identified. Combining large load customers would make such identification impossible.

Further, the Commission's December 2025 Order directed the Company to annually report on the "realization of the projected affordability benefit" (page 42) for the large load customer in that case. Like the Customer in this case, the Company can only provide the required reporting if it is able to identify, through the IRP, what resources planning changes were caused by that customer's load. Again, this requires large load customers to be considered individually, and not in the aggregate.

Q27. Can you summarize Staff and intervenor positions related to the frequency, venue, and content of ongoing reporting?

A27. Yes. The table below captures the various intervenor recommendations related to ongoing reporting related to serving the Customer's load:

Line
No.

Table 1 **S**taff and intervenor positions relating to ongoing reporting

Witness	Frequency	Reported Information	Venue
Simpson (Staff); page 15	Quarterly; starting June 30, 2027	• Customer's load profile for the previous quarter • Amount of renewable and storage that is operational under the CCAA as of the end of the quarter • Customer's total demand for the preceding 12 months, compared to the expected contract capacity and MBD • Any changes to the Customer's credit rating, as well as associated impacts to credit or collateral terms • Assessment of the financial state of the Customer	This docket
Simpson (Staff); page 15	Annually	• Realization of the affordability benefit	This docket
Coppola (AG); page 26	Annually	• Reconciliation of net benefits accruing to other customers from the Customer	Not identified
Kenworthy (CEO); page 39	IRPs w/ interim reporting	• Affordability backstop assessment (defined on page 38-39)	IRPs and this docket
Hotaling (CEO); page 18	Annually	• Customer's load materialization • Accreditation for resources under the CCAA and resources that will be pursued in 2033 when the Customer's ZRCs expire and the Customer no longer engages in the demand response program • Information relating to the cost and benefits from the Customer	This docket
Richter (GLREA); Page 27	Quarterly and annual reports consistent with order in Case No. U-21990		

Q28. What is the Company's position as it relates to the frequency, venue, and content of ongoing reporting?

A28. To start, the Company is committed to timely and transparent reporting on large load customers but notes the lack of consistency across the intervening parties in their recommendations. For example, Staff Witness Simpson and AG Witness Coppola recommend that the realization of the affordability benefit should be reported on annually, while MEICEO Witness Kenworthy argues the affordability backstop should be addressed in the IRP with unspecified interim reporting in this docket. MEICEO Witness Hotaling recommends annual reporting on the Customer's load materialization, while Staff Witness Simpson recommends quarterly.

Further, both Staff Witness Simpson and GLREA Witness Richter base their recommendations on the Commission's December 2025 Order. However, as discussed previously in Part III of my rebuttal testimony, the presence of PSA Section 5.1.3 (the affordability backstop) in this case introduces new tracking and reporting requirements, and therefore simply replicating what was done in Case No. U-21990 will not satisfy Section 5.1.3.

After considering the intervening parties' positions, the Company believes the proper tracking and reporting cadence includes the following:

- By April 15 of each year, the Company will provide a report covering the previous calendar year. The Company does not take a view on the appropriate docket for the report, but notes that Customer information is

Line No.

considered confidential and will need to be protected as such. The report will contain:

- The Customer's load profile for the previous year;
- The Customer's maximum demand for the previous year (by month) compared to the expected contract capacity and MBD;
- The total MW of energy storage projects deployed under the CCAA that have achieved their Commercial Operations Date ("COD") by the end of the previous year;
- The total MW of renewable energy projects deployed under the CCAA that have achieved their COD by the end of the previous year;
- Any changes to the Customer's or its parent's credit rating; and
- A presentation of the aggregate costs and benefits of serving the customer as of the end of the previous year; I provide additional detail of what would be included in such a presentation earlier in Part III of my rebuttal testimony

- Consistent with Section 5.1.3 of the PSA and my previous rebuttal testimony in Part III on the affordability backstop, during future rate cases and PSCR proceedings the Company would present aggregate costs and benefits of serving the Customer such that the Commission could determine if aggregate benefits exceed aggregate costs

The Company does not agree with Staff Witness Simpson's and GLREA Witness Richter's recommendation of quarterly reporting. Except during the Customer's ramp period, the information provided in the recommended report is not expected

to change meaningfully. And even during the ramp period, the value of receiving this information every three months is unclear.

The Company also does not agree with Staff Witness Simpson's and GLREA Witness Richter's recommendation to include an "Assessment of the financial state of the Customer." The credit and collateral requirements of the PSA and CCAA rely on publicly available credit ratings. The Company does not intend to perform any ongoing financial assessment beyond reviewing these credit ratings.

The Company notes that while it supports the ongoing presentation of aggregate costs and benefits, it also does not view MEICEO Witness Kenworthy's recommended affordability backstop mechanics as necessary or beneficial, as I discussed earlier in Part III of my rebuttal testimony.

The Company further notes that it addresses MEICEO Witness Hotaling's recommendation to track energy storage accreditation values later in Part VI of my rebuttal testimony.

Part V: Accounting treatment of ZRC product "financial adder"

Q29. What Staff and intervenor positions related to the accounting treatment of the ZRC product "financial adder" are you addressing?

A29. I will address the positions taken by various intervenors that the Company's proposed accounting treatment of the ZRC product "financial adder" should be rejected.

Q30. Can you summarize intervenor positions related to the Company's proposed accounting treatment of the ZRC product "financial adder"?

A30. Yes. Staff Witness Simpson (page 14), ABATE Witness Dauphinais (page 29), MEICEO Witness Sherman (page 46), and GLREA Witness Richter (page 28) argue that the Company should not be allowed to record the financial adder as pre-tax net income, and instead that the financial adder should either be rejected or be treated as ordinary revenue used to offset the Company's future revenue deficiencies.

ABATE Witness Dauphinais provides an alternative recommendation that approval be conditioned upon DTE Electric "agreeing that the Commission's approval of Google's agreement to provide a financial incentive to the ZRC transfer does not set any precedent with respect to whether DTE is entitled to mandate the receipt of such a financial incentive from its customers on customer self-supplied capacity and energy." (page 29)

Q31. Does the Company agree with the intervenor recommendations that the Company not be allowed to record the financial adder as pre-tax income?

A31. No. The financial adder is similar in concept to a Financial Compensation Mechanism ("FCM") in that it is intended to account for the opportunity cost of the Company foregoing the development of a company-owned resource. As it is similar in concept with a similar objective, it should receive the same accounting treatment.

The various recommendations related to the accounting of the financial adder provide no factual or legal basis to deny the accounting treatment requested by the

Line No.

Company other than to suggest that an FCM is not appropriate because there is no power purchase agreement ("PPA") with the Customer. However, the Company is not suggesting that the accounting treatment be granted pursuant to MCL 460.1028. The financial adder is part of a special contract, which by its nature may contain special terms and conditions. It is not tied to the statutory FCM.

Further, the intervenor positions work to establish an unfair and inequitable sharing of risks and benefits related to the provision of service to the Customer through the special contracts. All four intervenors that took a position on the accounting treatment of the financial adder variously argued that the Company should bear the risk of the Customer not fully covering their financial obligations. However, all four also argued that the Company should not be allowed to offset that risk by capturing the benefit of the financial adder that the Customer has agreed to pay.

Importantly, the financial adder is not offsetting a cost to the Company that it would otherwise recover from its other customers. The Company's customers would be held harmless if the Commission were to grant the Company's requested accounting treatment. The position taken by intervenors to not allow the Company to offset the risks it is taking by providing service under the special contracts (all while holding other customers harmless) is unreasonable and inequitable.

The Company does however support ABATE Witness Dauphinais alternative recommendation. If the Commission approves the accounting treatment, the Company does not intend to rely on such approval as precedent for mandating a

financial adder from future customers. Any such proposals would be addressed on a case-specific basis.

Part VI: Deployment of CCAA energy storage and renewable energy projects

Q32. What intervenor positions related to the deployment of energy storage and renewable energy projects are you addressing?

A32. I will address the following intervenor positions related to the deployment of energy storage and renewable energy projects:

- MNS Witness Woods' recommendation that the Commission "condition its approval of the Special Contracts on the requirement that the Company deploy (and the Customer pay for) the full 1,600 MW [renewable energy] and 480 MW [energy storage] goals and treat the goals as floors, not ceilings." (page 37);
- MEICEO Witness Hotaling recommendation that the Commission "should consider directing the Company to increase the cap on the energy storage and renewable energy projects." (page 21); and
- Staff Witness Simpson's recommendation related to the procurement of CCAA resources using the Competitive Procurement Guidelines (page 11)

Q33. Can you summarize MNS Witness Woods' recommendation related to the deployment of energy storage and renewable energy projects under the CCAA?

A33. Yes. Witness Woods properly captures that the CCAA allows the Company to deploy (and the Customer pays for) "up to" 480 MW of energy storage projects and

"up to" 1,600 MW of renewable energy projects. Witness Woods argues this "all but ensures" the Company will deploy less than those amounts (pages 20-21).

Witness Woods offers no reasoning for why it is necessary to deploy the full 480 MW of energy storage projects, but as it relates to renewable energy projects she argues that "[i]f the Company deploys less than the 1,600 MW renewable energy target, that will increase the Company's RPS compliance obligations accordingly." (page 22)

Q34. Does the Company agree with Witness Woods' recommendation?

A34. No. To start, the Company notes that its modeling presented in the instant case assumes that only 450 MW of energy storage projects (of the maximum 480 MW) are deployed. The 30 MW difference provides the Company with flexibility to develop an energy storage portfolio of at least 450 MW while accounting for potential variability in the size of projects that are bid into its energy storage RFP. To be clear, the Company intends to deploy at least 450 MW and up to 480 MW of energy storage. The Company notes that Witness Woods provided no justification for why it is necessary to deploy the full 480 MW of energy storage.

As it relates to renewable energy projects, the Company intends to deploy the full 1,600 MW of renewable energy projects. Similar to energy storage, the "up to" language provides the Company flexibility to account for potential variability in the size of the projects that are available for deployment under the CCAA.

The "up to" language is a commercially reasonable contract provision that reflects the fact that renewable and energy storage projects are developed in discrete project sizes and are subject to procurement, permitting, interconnection, cost, and commercial-operation timing considerations. For renewable energy projects, the Company intends to deploy the full 1,600 MW contemplated by the CCAA, but the contract should not be converted into a commercially unreasonable requirement that would force the Customer to accept resources that exceed the negotiated quantity or otherwise fall outside the agreed commercial framework.

In addition, regardless of the specific amount of energy storage and renewable energy projects that are deployed, PSA Section 5.1.3 (the affordability backstop) will still be in effect, ensuring the Company's other customers are protected. Further, if the Company is unable to fully deploy the contemplated resources, Section 2.4 of the PSA provides a mechanism for the Company and the Customer to jointly identify an alternative solution, or to reduce the Customer's load ramp accordingly.

Q35. Can you summarize MEICEO Witness Hotaling's recommendation related to the deployment of energy storage and renewable energy projects under the CCAA?

A35. Yes. Witness Hotaling argues that "DTE's energy storage accreditation assumption, in particular for the summer season, may introduce risk that the energy storage in the CCAA is not sufficient [to reliably serve the Customer's load]" (page 19), and therefore capping the amount of energy storage the Company can deploy

at 480 MW "does not leave any flexibility for consideration of how the accreditation of those resources might evolve over time" (page 20).

To account for this dynamic, Witness Hotaling suggests the Commission "should consider directing the Company to increase the cap on the energy storage and renewable energy projects" (page 21) so that "DTE could evaluate the RFP responses and determine whether additional resources are economic under a range of accreditation assumptions" (page 21).

Q36. Does the Company agree with MEICEO Witness Hotaling's recommendation?

A36. No. The CCAA is designed such that the Company can deploy up to a certain amount of nameplate capacity and is not designed to match the capacity needs of the Customer. Instead, the Company's IRP proceedings are designed to ensure the Company has adequate system resources to reliably serve its *total* customer load. Said differently, the Company does not deploy any one single type of resource to meet the needs of any individual customer. The Company deploys a portfolio of resources to optimally and reliably serve customers. As such, Witness Hotaling's recommendation runs counter to both the structure of the CCAA and to the way in which the Company plans and deploys resources to reliably serve its total customer load.

This conflict between Witness Hotaling's recommendation and the way in which the Company's system planning works extends to her suggestion that ongoing reporting "should include an ongoing evaluation of the Customer's load and accreditation of the resources in the CCAA and any incremental resources

identified for the Customer. Including this in the reporting will ensure ongoing monitoring of the accreditation risk and cost assignment that might be needed if there is a significant change in resource accreditation" (page 21). Tracking the accreditation of resources deployed under the CCAA will not provide insight into what resources may or may not have been caused by the Customer's load. Instead, the full view of the Company's resource adequacy outlook would be studied in an IRP.

Furthermore, Witness Hotaling's recommendation is not commercially reasonable. It would prevent the Customer from being able to reasonably assess its potential future liabilities as it would essentially be forcing the Customer to accept uncapped liabilities related to the deployment of energy storage and renewable energy projects.

With that said, the Company notes that regardless of the specific amount of energy storage and renewable energy projects that are deployed, Section 5.1.3 of the PSA (the affordability backstop) will be in effect, ensuring the Company's other customers are protected.

Q37. Can you summarize Staff Witness Simpson's recommendation related to the procurement of CCAA resources using the Competitive Procurement Guidelines?

A37. Yes. Witness Simpson asserts that I testified that the Special Contract resources will be procured through a request for proposal ("RFP") following the Competitive Procurement Guidelines and the Company's 2022 IRP Settlement (page 11).

Q38. Does the Company agree with this characterization of how resources under the CCAA will be procured?

A38. Not entirely. Page 25 of my revised direct testimony specifically concerns the energy storage portfolio under the CCAA. In that section, I state that the Company intends to issue an energy storage RFP to identify energy storage projects to be deployed under the CCAA, and that the RFP will follow the MPSC Competitive Procurement Guidelines and the 2022 IRP Settlement.

I then separately address renewable energy projects later in pages 26-27 of my revised direct testimony. For those projects, I explain that the CCAA terms governing renewable energy projects comply with the VGP Settlement Agreements, that the renewable resources are considered part of a customer-requested VGP Special Contract, and that renewable energy projects will be selected consistent with the VGP Settlement Agreements, with the details of the competitive process agreed upon with the Customer.

Thus, I did not testify that the renewable energy projects supporting the VGP Special Contract would be procured through the same energy storage RFP or under the 2022 IRP Settlement procurement framework.

Part VII: Extension of ZRC product and R12 DR Agreement

Q39. What intervenor positions related to the extension of the ZRC product and the R12 DR agreement are you addressing?

A39. I will address ABATE Witness Dauphinais' and CEO Witness Hotaling's recommendation that the ZRC product and the R12 DR agreement be extended beyond May 31, 2033.

Q40. Can you summarize ABATE Witness Dauphinais' and CEO Witness Hotaling's recommendation?

A40. Yes. Witness Dauphinais and Witness Hotaling put forth similar recommendations that both the ZRC product and the R12 DR agreement should be extended beyond May 31, 2033. Witness Dauphinais specifies that the extension should be applicable "to the extent DTE has been unable to bring 550 MW of ZRCs of new capacity online in MISO Zone 7 to replace the ZRCs provided by Google to DTE under the CCAA and Rider 12 DR Agreement" (page 5). He argues that the sunsetting of the ZRC product and the R12 DR Agreement "is likely the principal contributor to DTE's projected need for 677 MW of 'perfect capacity' in 2033. Since the 677 MW of 'perfect capacity' is not associated with the CCAA or any agreement between DTE and Google, it does not appear Section 2 of the PSA will provide any protection for this situation for DTE's other customers" (page 26).

Witness Hotaling specifies that the availability of an extension "could be conditioned upon whether the extension of these resources could address incremental need identified as a result of the Customer in the next IRP" (page 15). Her argument seems to be that if the ZRCs and/or DR are available beyond May 31, 2033, then the Commission should require their extension via this proceeding.

Q41. Does the Company agree with ABATE Witness Dauphinais and CEO Witness Hotaling's recommendation?

A41. No. Both the ZRC transfer and the R12 DR agreement are Customer obligations that the Customer has voluntarily agreed to as part of a broader negotiated agreement captured through the special contracts. Requiring that the Customer (or any customer) participate in DR would run counter to the voluntary nature of DR programs. Requiring that the Customer provide ZRCs beyond what the Customer has already agreed to is simply unreasonable.

As such, Witness Dauphinais and Witness Hotaling's recommendations rely on an assumption that (1) the resources will be available beyond May 31, 2033, and (2) the Customer is willing to provide these resources beyond May 31, 2033. Neither of these assumptions has been assessed or verified, and therefore the recommendation should not be considered in this case.

Part VIII: ZRC product alternatives

Q42. What intervenor positions related to ZRC product alternatives are you addressing?

A42. I will address MEICEO Witness Sherman's recommendations to (1) offset the need for 300 MW of ZRCs by expanding participation in the Smart Savers program, and (2) establish a Virtual Power Plant ("VPP") program.

Q43. Can you summarize MEICEO Witness Sherman's recommendations related to ZRC product alternatives?

A43. Yes. Witness Sherman first recommends that the Company expand enrollment in its Smart Savers program by 100 MW to partially offset the 300 MW of ZRCs that the Customer has agreed to transfer to the Company (page 41). She suggests this expanded enrollment could be achieved through, for example, an additional enrollment pathway where manufacturers of smart thermostats enroll and dispatch participating devices in the Company's service territory. Witness Sherman also suggests the Customer could subsidize the costs to residential ratepayers for a new smart thermostat to support increased enrollment.

Witness Sherman goes on to recommend that the Company establish a VPP program to "provide some portion of the needed 300 ZRCs" (page 32). She additionally suggests enrollment pathways (e.g., up-front incentives, etc.) and implementation timelines.

Q44. Does the Company agree with MEICEO Witness Sherman's recommendations?

A44. No. Witness Sherman's recommendations seem to reflect a fundamental misunderstanding of the ZRC product governed by the CCAA. Under the CCAA, the Customer is providing ZRCs to the Company between June 1, 2028, and May 31, 2033 at no cost. The Company is not involved in the Customer's procurement of ZRCs that will be transferred to the Company as part of the CCAA. Under the CCAA, it is the Customer's obligation to provide the ZRCs and the source of those ZRCs is at their discretion. The Company is not party to the Customer's procurement of those ZRCs and the source of the ZRCs is not at issue, so Witness

Sherman's recommendation to partially meet the ZRCs through utility programs has no relevance in this case.

Section 2.4 of the PSA also provides protections for a situation in which the Customer does not provide the ZRCs, including a potential reduction in their load ramp. Changing the CCAA structure such that the Customer is only required to provide 200 MWs (with the other 100 MW provided through Company programs) could introduce reliability risk to the Company's other customers since the Company could not invoke Section 2.4 if it, for example, failed to achieve the Smart Saver enrollment targets recommended by Witness Sherman.

Finally, the Customer is providing the ZRCs at no cost to the Company. It would be unreasonable to change such an arrangement to the extent that it introduces any costs to the Company or its customers.

Q45. Is this special contract proceeding the appropriate forum to require the Company to procure different resource types, such as additional demand response or VPP resources, as substitutes for the ZRC product negotiated in the CCAA?

A45. No. The Commission's review in this proceeding should be limited to whether the PSA and CCAA negotiated between DTE Electric and the Customer are reasonable and should be approved. It should not be used as a vehicle to mandate new Company-administered resource programs or a different resource portfolio that was not proposed by the Company and not negotiated with the Customer.

The role of future resources, such as increased demand response or VPPs, should be considered in the Company's IRP. But those future planning questions do not provide a basis to replace or reduce the Customer's negotiated obligation to provide ZRCs under the CCAA in this special-contract proceeding.

Q46. Does this conclude your rebuttal testimony?

A46. Yes, it does.

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the Application of DTE ELECTRIC COMPANY for Approval of Special Contracts and for other relief	))))	Case No. U-22058

EXHIBIT OF

NEAL T. FOLEY

Execution Version

FIRST AMENDMENT TO AMENDED AND RESTATED SCHEDULE DESIGNATION D11 PRIMARY SUPPLY AGREEMENT

This **FIRST AMENDMENT TO AMENDED AND RESTATED SCHEDULE DESIGNATION D11 PRIMARY SUPPLY AGREEMENT** (this "Amendment") is hereby made as of the date of the last signature below (the "Amendment Effective Date") by and between DTE Electric Company, a corporation organized under the Laws of the State of Michigan ("Company"), and Google LLC, a Delaware limited liability company ("Customer"). Company and Customer are sometimes referred to herein collectively as, the "Parties", and each individually as, a "Party".

WHEREAS, the Parties previously entered into that certain Amended and Restated Schedule Designation D11 Primary Supply Agreement, dated as of March 12, 2026 (the "Agreement"); and

WHEREAS, the Parties wish to amend the Agreement as set forth herein in accordance with Section 18.4 of the Agreement.

NOW THEREFORE, in consideration of the foregoing and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Definitions. Capitalized terms used in this Amendment and not otherwise defined herein shall have the meanings assigned to such terms in the Agreement.

2. Amendment. Sections 7.3(2) and 7.3(3) of the Agreement shall be amended by deleting the term "Commencement Date" and inserting the term "Load Ramp Completion Date" in lieu thereof.

3. Amendment Effective Date. This Amendment shall be deemed to have been made to the Agreement as of the Amendment Effective Date. Wherever the terms of this Amendment and the terms of the Agreement are in conflict, the terms of this Amendment shall govern and control.

4. General Terms.

   (A) The Agreement. Except to the extent expressly modified by this Amendment, all other terms and conditions of the Agreement will remain unmodified and continue in full force and effect. Any reference to the Agreement from and after the Amendment Effective Date will be deemed to refer to the Agreement as amended hereby, unless otherwise expressly stated.

   (B) Governing Law. This Amendment shall be governed exclusively by the Laws of the State of Michigan, without reference to its choice of Law rules, except as to any matters subject to federal Law and the exclusive jurisdiction of FERC.

   (C) Counterparts. This Amendment may be executed by Pdf signatures or electronically, or in multiple counterparts, each of which will be deemed an original and all of which will constitute one and the same instrument.

Google Legal RMC Department

Execution Version

[*Signature page follows*]

Google Legal RMC Department

IN WITNESS WHEREOF, the Parties have caused this Amendment to be executed and delivered as of the Amendment Effective Date.

[redacted]

[redacted]

Google Legal RMC Department

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the Application of DTE ELECTRIC COMPANY for Approval of Special Contracts and for other relief	))))	Case No. U-22058

REBUTTAL TESTIMONY

OF

STEVEN N. BENYARD

DTE ELECTRIC COMPANY
REBUTTAL TESTIMONY OF STEVEN N. BENYARD

Line No.

Q1. Please state your full name, title, business address and by whom you are employed.

A1. My name is Steven Benyard. My business address is: One Energy Plaza, Detroit, Michigan 48226. I am employed by DTE Energy Corporate Services LLC, a subsidiary of DTE Energy Company (DTE).

Q2. Did you file direct testimony in this proceeding on behalf of DTE Electric Company (DTE Electric or Company)?

A2. Yes.

Purpose of Testimony

Q3. What is the purpose of your rebuttal testimony?

A3. The purpose of my testimony is to rebut certain positions and recommendations as proposed by certain witnesses that provided direct testimony in the instant case. These witnesses include:

- The Michigan Energy Innovation Business Council, Institute for Energy Innovation, Ecology Center, Environmental Law & Policy Center, Union of Concerned Scientists, and Vote Solar, ("MEICEO") Witness Shaver;
- Michigan Environmental Council, Natural Resources Defense Council, and Sierra Club, collectively ("MNS") Witness Woods

Q4. Are you sponsoring any exhibits in this proceeding?

A4. Yes. I am sponsoring the following exhibit:

Exhibit	Description
A-21	NDA U-22058 CEOMEIBCIEIDE-2.1c Supplemental-1Discovery response Confidential

Q5. Was this exhibit prepared by you or under your direction?

A5. Yes, it was.

System Studies and Operating Parameters

Q6. Can you provide a response to MEICEO Witness Shaver's recommendation on page 31 of his testimony that DTE Electric provide timelines for completion of a stability study, and short-circuit and EMT (Electromagnetic Transient) studies?

A6. DTE Electric does not directly conduct the stability study or the short-circuit study recommended by Witness Shaver and therefore does not control the timeline for when the studies will be completed. However, ITC, the transmission owner and the party that will complete the stability study and short-circuit study, recently advised the Company that the stability studies are ongoing, though a date for finalization has not been determined, and screening-level short circuit analysis is complete. DTE Electric will complete the EMT based transient simulations and estimates. That study has commenced and completion is estimated in the fall of 2026.

Q7. Why haven't the studies been completed yet?

A7. The iterative nature of these dynamic studies requires a considerable amount of time and careful review between the utility, transmission owner, MISO, and the Customer.

Q8. How is MISO involved in the study process?

A8. DTE Electric and ITC are actively engaged in MISO's Large Load Working Group (LLWG)[1] where regional requirements are being proposed by MISO to protect the broader electrical system. Additionally, MISO participates in bi-weekly meetings with DTE Electric and ITC to discuss operating parameters for large load customers in the Company's service territory.

Q9. Is MISO also involved in the Company's development of the operating procedures for the Customer?

A9. Yes, as mentioned above, these are discussed in bi-weekly meetings with MISO and ITC.

Q10. What is the status of the operating parameters for the Customer?

A10. The operating parameters are site specific and are not expected to be final for several more months. The Company provided a draft operating parameters document in discovery, which is included with this testimony as CONFIDENTIAL Exhibit A-21. The final values of the operating parameters are anticipated to require

[1] https://www.misoenergy.org/engage/committees/large-load-working-group/

several more months of studies[2], however, they must be finalized prior to energization of the service per the PSA.

Cost Estimation and CIAC Impact

Q11. With respect to the DTE Electric project scope to connect the Customer, do you agree with MNS Witness Woods (page 14) that there is risk of cost escalation beyond the $50 million commitment from the Customer included in the Line Extension Agreement?

A11. While risk of cost escalation can exist on any project, cost escalation risk for this specific project was accounted for within the estimate range of $29.1-$44.3 million provided on page 6 of my direct testimony. Given the uncertainty in project start timing and that this is a pre-design estimate, the range accounted for potential 4% inflation, varying design complexity, and a 50% accuracy range.

Given the Company's estimated cost of associated distribution work has accounted for a broad range of uncertainty, the expectation is that all distribution costs caused by the Customer will be paid for by the Customer. In addition, the Customer has agreed in the line extension agreement (LEA) to be responsible for the costs of any unexpected site conditions or events. However, as discussed in my direct testimony[3], under the Company's current contribution in aid of construction (CIAC) policy the Customer would receive a CIAC allowance of approximately $550 million - more than ten times the Company's cost estimate for the Customer's distribution infrastructure. In this specific scenario, ordinarily the substation

[2] Studies include but are not limited to dynamic stability; harmonic analysis; transient switching; and voltage flicker.
[3] See direct testimony of Company Witness Benyard, Pg 7, Ln 13

connection would be provided by the Company at no upfront cost to the Customer. Despite this, the Customer has agreed to fund the first $50 million of Customer-caused distribution costs in addition to building and owning their own substation.

Q12. Does this conclude your rebuttal testimony?

A12. Yes, it does.

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the Application of DTE ELECTRIC COMPANY for Approval of Special Contracts and for other relief	))))	Case No. U-22058

EXHIBIT OF

STEVEN N. BENYARD

EXHIBIT A-21 CONFIDENTIAL

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STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the Application of DTE ELECTRIC COMPANY for Approval of Special Contracts and for other relief	))))	Case No. U-22058

REBUTTAL TESTIMONY

OF

KEVIN L. BILYEU

DTE ELECTRIC COMPANY
REBUTTAL TESTIMONY OF KEVIN L. BILYEU

Line No.

Q1. Please state your full name, title, business address and by whom you are employed.

A1. My name is Kevin L. Bilyeu (he/him/his). My business address is One Energy Plaza, Detroit, Michigan 48226. I am employed by DTE Electric Company ("DTE Electric" or "Company").

Q2. Did you file direct testimony in this proceeding on behalf of DTE Electric Company ("DTE Electric" or "Company")?

A2. Yes.

Purpose of Testimony

Q3. What is the purpose of your rebuttal testimony?

A3. The purpose of my rebuttal is as follows:

A. Respond to the recommendations and assumptions made by Michigan Public Service Commission ("MPSC" or "Commission") Staff ("Staff") Witness Simpson, specifically related to: (1) the recommendation that Voluntary Green Pricing ("VGP") sales may only be excluded from the Renewable Portfolio Standard ("RPS") compliance calculation if the associated Renewable Energy Credits ("RECs") are retired, and (2) the recommendation that DTE Electric be required to apply the MPSC Competitive Procurement Guidelines;

B. Respond to the recommendations made by Witness Woods on behalf of Michigan Environmental Council, Natural Resources Defense Council, and Sierra Club ("MNS"), specifically regarding: (1) the need for detailed project information demonstrating the ability to meet the Customer's (Google, LLC) renewable energy demand, (2) the appropriateness of historical REC surplus

trends relative to forecasted surpluses, and (3) the impact of a calculation error on RPS compliance;

C. Respond to the recommendations and assumptions made by The Ecology Center, Environmental Law & Policy Center, Union of Concerned Scientists, and Vote Solar, Michigan Energy Innovation Business Council, and the Institute for Energy Innovation (collectively "MEICEO") Witness Sherman, specifically related to her renewable energy ownership proposal, and MEICEO Witness Shaver regarding his testimony on the applicability of annual REC-based matching and 24/7 matching under DTE Electric's VGP framework; and

D. Respond to concerns raised by Great Lakes Renewable Energy Association ("GLREA") Witness Richter regarding potential RPS compliance risk associated with large-load and VGP demand.

Q4. Are you sponsoring any exhibits in this proceeding?

A4. No.

REBUTTAL TO STAFF WITNESS SIMPSON

1. Voluntary Green Pricing REC Retirement

Q5. Staff Witness Simpson argues on pages 11-14 of her testimony that VGP sales should not be removed from the RPS compliance calculation unless the associated RECs are retired. Do you agree?

A5. No. While I agree that mechanisms must exist to prevent double counting of renewable attributes, I disagree that DTE Electric must be the entity responsible for the retirement of RECs in order for VGP sales to be removed from the RPS compliance calculation.

Neither MCL 460.1061 nor the Commission's orders require utility retirement as the exclusive means of demonstrating that renewable energy is attributable to a VGP customer. The order cited by Staff from Case No. U-18349 specifically says just the opposite, that "it may be advantageous to provide an option for the customer to own and retire any RECs generated under the [VGP] program."

Q6. Why is the distinction between REC retirement and REC ownership important?

A6. A REC represents the renewable attribute associated with one megawatt-hour of renewable generation. Transferring a REC does not eliminate or invalidate the renewable nature of the underlying energy. It simply transfers ownership of the renewable attribute from one party to another.

Accordingly, a REC transferred to the Customer remains a valid REC representing renewable energy. The transfer does not convert renewable energy into non-renewable energy, nor does it create any deficiency in renewable generation. It simply changes which entity has the right to claim the environmental attributes associated with that renewable energy.

Q7. Does MCL 460.1061 require the retirement of RECs associated with VGP sales?

A7. No. The statute requires that participating customers be able to specify the amount of electricity attributable to them that will be renewable energy. The statute does not require that DTE Electric retire the RECs on the customer's behalf.

Had the Legislature intended to require retirement of RECs in all circumstances, it could have expressly stated so.

Q8. Staff Witness Simpson argues that VGP sales should only be removed from the RPS denominator when RECs are retired. How do you respond?

A8. Staff Witness Simpson's position effectively adds a requirement that does not appear in the statute. The applicable policy objective is preventing double counting. That objective can be fully achieved through appropriate REC ownership, tracking, assignment, transfer, and reporting.

Whether DTE Electric retires RECs on the Customer's behalf or transfers RECs to the Customer, the key compliance safeguard is that those RECs are not also used by DTE Electric for RPS compliance. Proper REC tracking and reporting can ensure that the same renewable attribute is not counted both for the Customer's VGP participation and for DTE Electric's RPS compliance obligation.

The identity of the REC owner or retiring party does not change the underlying renewable nature of the generation, but it does determine who controls the associated renewable attribute and who may make the related claim.

The critical safeguard is that RECs associated with the Customer's VGP participation must not also be used by DTE Electric to satisfy its RPS compliance obligation for non-VGP retail sales. Once those RECs are transferred to the Customer or retired on the Customer's behalf, they are not available for DTE Electric to count toward its RPS compliance. Accordingly, Staff is correct that the

Company must maintain REC accounting sufficient to prevent double counting, but I disagree with Staff Witness Simpson that mandatory DTE Electric retirement is the only means of accomplishing that objective.

Q9. Why is the Customer's role significant in this proceeding?

A9. The Customer's role is significant because it is not simply purchasing renewable energy from an existing program. Rather, the Customer has agreed to support the development of up to 1,600 MW of renewable energy resources through a VGP Special Contract and will bear the associated costs of those resources.

As a result, the Customer has a direct economic interest in both the renewable energy produced by the projects and the associated renewable attributes. The arrangement reflects a customer-driven investment in renewable energy that goes beyond the requirements imposed on DTE Electric under PA 235.

Accordingly, a customer that is funding renewable development should have flexibility regarding how those attributes are managed, provided appropriate safeguards exist to prevent double counting. Requiring all RECs be retired would deprive the Customer of a fundamental and valuable component of the product it is purchasing.

Q10. Staff Witness Simpson cites Commission language from Case No. U-18349 regarding the tracking and retirement of RECs under VGP programs on page 13 of her testimony. Does that language require utility retirement in every VGP program?

A10. No. The language cited by Staff does not require utility retirement in every VGP program. The Commission recognized in Case No. U-18349 that REC tracking systems should be used to ensure that RECs generated under VGP programs are properly assigned and retired and are not double counted. The "own and retire" language in U-18349 arises in the context of large C&I customers being given the option to "own and retire any RECs generated under the program." That option has been preserved here, as the VGP Special Contract likewise allows for customer ownership and retirement of RECs.

Accordingly, U-18349 supports the anti-double-counting principle, but it does not establish mandatory utility retirement as the exclusive means of satisfying that principle. The key safeguard is that RECs associated with the Customer's VGP participation must be properly tracked and must also not be used by DTE Electric for RPS compliance. Interpreting U-18349 to prohibit customer ownership or to require DTE Electric itself to retire every REC associated with VGP sales would go beyond the Commission's stated language. Further, as just described, such an approach would be contrary to the strong interest certain large customers have in owning, managing, and retiring RECs on their own.

Q11. What implications could Staff Witness Simpson's recommendation have for other large VGP customers?

A11. Staff Witness Simpson's recommendation could have implications that extend beyond the specific facts of this proceeding. Large customers participating in VGP special contracts may have different renewable energy procurement objectives and reporting requirements. These customers are sophisticated energy consumers with

substantial renewable energy objectives. So long as double-counting is avoided, there is no environmental or renewable benefit to taking Staff Witness Simpson's approach, and in fact such rigidity could harm results to the extent DTE Electric customers have customer-specific approaches to their consumption and treatment of renewable energy. As a result, DTE Electric has historically offered participating customers flexibility regarding the treatment of RECs, including the option for DTE Electric to retire the RECs on its behalf or to transfer the RECs to the customer.

For example, customers such as Ford, Stellantis, and University of Michigan are also offered the same flexibility regarding their RECs. These VGP special contract customers typically maintain sophisticated sustainability programs and often manage their own REC portfolios. Accordingly, the Commission should consider not only the impact on this particular Customer, but also the broader implications for existing contracts, customer flexibility, and the continued attractiveness of VGP for large customers interested in supporting renewable energy development.

Q12. What is your conclusion regarding Staff Witness Simpson's recommendation?

A12. Staff Witness Simpson correctly identifies the importance of preventing double counting of renewable attributes. Specifically, on page 15 of her testimony she states, "RPS compliance and Clean Energy Plan ("CEP") compliance must align to ensure that RECs are only used once." However, Staff Witness Simpson incorrectly concludes that retirement of RECs is the only acceptable means of accomplishing that objective. This comes down to a tracking and verification issue, not a requirement that DTE Electric be the entity that retires every REC associated with VGP sales. The Company will maintain appropriate REC records to ensure that

RECs associated with the Customer's VGP participation are not also used by the Company for RPS compliance in a manner that would result in double counting.

The appropriate standard is that the RECs associated with VGP sales must not be used by DTE Electric for RPS compliance and must be subject to appropriate tracking and verification controls. Whether those RECs are retired by DTE Electric on behalf of the customer or transferred to the customer does not alter the renewable nature of the generation, does not create double counting, and does not conflict with MCL 460.1061.

2. Competitive Procurement Guidelines

Q13. Staff Witness Simpson recommends on page 11 of her testimony that DTE Electric be required to apply the Competitive Procurement Guidelines established in Case No. U-20852 for procuring resources to fulfill the CCAA. Do you agree?

A13. Not as a blanket requirement for all resources supporting the CCAA, because I do not agree the Competitive Procurement Guidelines should apply to the renewable resources supporting the VGP Special Contract. As explained by Company Witness Foley in his revised direct testimony, the Company intends to use the Competitive Procurement Guidelines in the 2026 Energy Storage Request for Proposal ("RFP") but the renewable resources under the VGP Special Contract will be selected consistent with the Commission-approved settlement agreements in Case Nos. U-20713/U-20851 and U-21172 ("VGP Settlement Agreements"). Procurement for VGP special contracts is governed by the VGP Settlement Agreements, which establish the applicable competitive procurement framework for

customer-requested special contracts, including build-transfer solicitations and customer-specific procurement requirements.

The VGP Settlement Agreements also recognize that procurement approaches for special contracts may be tailored to the needs of the participating customer. DTE Electric intends to procure resources for the VGP Special Contract in accordance with those approved provisions. As a result, this proceeding is not the appropriate forum to revisit or modify the previously approved VGP Settlement Agreements or impose additional procurement requirements that would alter the negotiated VGP Special Contract framework.

Q14. Staff Witness Simpson recommends on page 11 of her testimony that DTE Electric prioritize resources needed for the Company's Integrated Resource Plan ("IRP") and all customers before selecting resources for the CCAA, so that the Customer does not pay less for resources of the same technology type contracted at a similar time for purposes of meeting IRP, Amended REP, or CEP needs. Do you agree?

A14. I agree with the general principle that the CCAA should not cause other customers to subsidize the Customer's renewable resources. However, procurement for customer-requested VGP special contracts is already governed by Commission-approved settlement provisions in Case Nos. U-20713/U-20851 and U-21172. Staff's recommendation would effectively add a new procurement-priority condition to that approved framework, which is not necessary or appropriate in this proceeding.

Additionally, Staff Witness Simpson's proposed comparison between resources contracted under the CCAA and resources procured for the IRP, Amended REP, or CEP is not as straightforward as comparing technology type and timing. Whether resources are comparable depends on the specific procurement framework and project attributes, and the customer-specific obligations the resource is intended to satisfy. A resource procured for a customer-specific VGP special contract may be subject to different commercial requirements, eligibility criteria, risk allocations, or customer-requested attributes than a resource procured for general system needs. As a result, a price difference between resources of the same technology type and similar contractual timeframe would not, by itself, demonstrate that the Customer is receiving preferential treatment or that other customers are paying more for certain resources.

REBUTTAL TO MICHIGAN ENVIRONMENTAL COUNCIL, NATURAL RESOURCES DEFENSE COUNCIL, AND SIERRA CLUB WITNESS WOODS

1. Detailed Project Information

Q15. On page 26 of her testimony, MNS Witness Woods questions DTE Electric's statement that it maintains a robust set of renewable energy projects in various stages of development to support the Customer's anticipated load growth. Why is DTE Electric confident it can meet the Customer's future renewable energy needs?

A15. DTE Electric is confident because it maintains an active and ongoing renewable development pipeline consisting of projects at various stages of evaluation, development, permitting, contracting, and construction. Maintaining a pipeline of

projects in different stages of development is a standard planning practice that provides flexibility to respond to evolving customer needs, changing load forecasts, project timing considerations, and market conditions.

The purpose of maintaining a development pipeline is not to commit a specific future customer need to a specific project in advance. Rather, it is to ensure that sufficient renewable development opportunities exist to meet future resource needs as those needs materialize. DTE Electric's development process is designed to provide that flexibility.

Q16. Is it necessary in this proceeding to identify every future project that may ultimately serve the Customer's load growth?

A16. No. The question in the instant case is whether DTE Electric possesses the planning processes, development capabilities, and project pipeline necessary to procure renewable resources when needed, and it does. The issue is not whether every future renewable project has already been selected or approved.

The Customer's renewable energy needs will occur over multiple years. Requiring DTE Electric to identify today the specific projects that may ultimately serve future load growth would be inconsistent with prudent planning and would unnecessarily constrain DTE Electric's ability to optimize project selection as circumstances evolve.

Q17. Has DTE Electric successfully developed and brought renewable projects online in the past?

A17. Yes. DTE Electric has substantial experience developing, acquiring, and integrating renewable resources to serve customers and satisfy renewable energy requirements, with over 2,600 megawatts of renewable energy currently online. This experience supports DTE Electric's ability to identify, evaluate, procure, and develop renewable resources as needed.

Q18. Beyond its existing renewable development pipeline, does DTE Electric have other tools available to identify renewable resources needed to serve the Customer's load growth?

A18. Yes. In addition to maintaining a portfolio of renewable energy projects in various stages of development, DTE Electric conducts competitive RFPs to identify additional renewable resources. Competitive solicitations are a well-established component of DTE Electric's resource planning process and provide another mechanism for identifying renewable energy opportunities capable of meeting customer needs.

Q19. Will the Commission have an opportunity to review DTE Electric's renewable development plans in greater detail?

A19. Yes. DTE Electric expects to provide more information regarding its future renewable resource plans in its upcoming IRP and amended Renewable Energy Plan ("REP"), which are expected to be filed concurrently later this year.

Those proceedings are specifically designed to evaluate resource planning decisions, projected load growth, renewable resource needs, project portfolios, timing considerations, and long-term resource development strategies. They

provide a more appropriate forum for detailed review of DTE Electric's renewable development plans than the instant case.

Q20. Do you agree with Witness Woods' recommendation on pages 7-8 of her testimony that the Commission impose additional procurement, feasibility study, DER, and mitigation plan requirements in this proceeding?

A20. No. Those recommendations would effectively turn this special contract approval case into a resource planning and procurement proceeding. DTE Electric's forthcoming IRP and Amended REP will provide the appropriate forum to assess broader renewable resource needs, RPS compliance, and related planning assumptions. While DTE Electric may evaluate a range of resource and procurement options as appropriate, the Commission should not impose prescriptive procurement requirements in this case that could constrain flexibility or lead to uneconomic outcomes before the relevant resource selection record is established.

2. Appropriateness of Historical REC Surplus Trends

Q21. Can you please summarize MNS Witness Woods' testimony regarding DTE Electric's REC surplus forecast?

A21. Witness Woods states on page 8 of her direct testimony that DTE Electric's forecasted REC surplus is "not aligned with historical trends". As I understand her position, Witness Woods suggests that because DTE Electric has not historically accumulated REC surpluses of the magnitude reflected in the forecast, the forecasted surplus may not be reasonable.

Q22. Do you agree that historical REC surplus trends are an appropriate basis for evaluating DTE Electric's forecasted REC surplus?

A22. No. Historical REC surplus trends are not particularly relevant to evaluating DTE Electric's forecast because the regulatory and resource planning environment reflected in the forecast is fundamentally different from the historical period on which Witness Woods relies.

Michigan's RPS remains at 15% through 2029. During this same period, DTE Electric is continuing to develop and bring online material amounts of new renewable generation in preparation for substantially higher renewable energy requirements of 50% in 2030 and 60% in 2035. As a result, developing resources before 2030 positions the Company for the 50% standard, but also creates surplus RECs while the requirement remains at 15%.

Therefore, historical surpluses are not a useful benchmark. The forecast reflects accelerated build-out ahead of higher future standards, driven by statutory requirements and planned additions, not past REC trends. In effect, Witness Woods criticizes a forecast that reflects prudent planning for higher statutory renewable energy requirements.

3. Impact of a Calculation Error on RPS Compliance

Q23. Can you summarize MNS Witness Woods' assertions on how a calculation error affects RPS compliance?

A23. Witness Woods states on page 35 of her testimony that DTE Electric incorrectly calculated the amount of RECs that may be acquired through market purchases

beginning in 2028. Based on her adjustment, Witness Woods concludes that DTE Electric's forecasted REC position would be reduced relative to the forecast presented by the Company and that DTE Electric could experience a REC shortfall in 2032.

Q24. Does MNS Witness Woods' observation regarding the REC market purchase calculation affect the conclusions presented in the instant case?

A24. No. The calculation identified by Witness Woods was inherited from the Company's Amended REP in Case No. U-21662. For purposes of this proceeding, the Company maintained the same forecasting assumptions used in that case in order to provide an apples-to-apples comparison of the incremental impacts associated with the Customer's enrollment. As a result, the assumption was not updated in this proceeding.

While Witness Woods identifies a difference in the calculation, it does not change the purpose of the analysis presented here, which is to evaluate the incremental impact of the Customer's enrollment relative to the Company's currently approved Amended REP assumptions. Moreover, even under Witness Woods' adjusted calculation, the forecasted REC position does not demonstrate noncompliance. The Company's REC compliance position reflects both banked REC surpluses from prior years and planned resource additions. A single-year adjustment to the market purchase assumption does not account for the cumulative REC balance or the additional renewable resources that will be brought online through the VGP Special Contract and IRP processes. The Company expects to update its REC compliance forecast and related assumptions in its upcoming IRP and Amended REP filings,

where those assumptions can be evaluated comprehensively and consistently across the entire forecast horizon.

REBUTTAL TO MEICEO WITNESS SHERMAN

1. Renewable Energy Ownership Proposals

Q25. MEICEO Witness Sherman argues on pages 9-11 of her testimony that the absence of a prescribed ownership split between Company-owned and third-party-owned renewable resources creates cost and risk concerns for ratepayers. Do you agree?

A25. No. Under the proposed VGP Special Contract negotiated and executed by DTE Electric and the Customer, the Customer is responsible for the full revenue requirement associated with the renewable resources procured to serve its VGP enrollment. Given that the Customer bears these costs in full, a Commission-imposed ownership split is not needed to protect other ratepayers from the renewable resource revenue requirement. As a result, Witness Sherman's concerns regarding ratepayer risk are not applicable.

As applied to the proposed VGP Special Contract, the appropriate focus in this proceeding is on whether the procurement framework is tailored to produce resources that are reasonable for the Customer's VGP participation, preserve flexibility, and remain consistent with the Commission-approved VGP special contract framework arising from the settlement agreements in Case Nos. U-20713/U-20851 and U-21172. Consistent with prior VGP special contracts and the VGP Settlement Agreements, the bespoke procurement framework under the Customer's VGP Special Contract was developed collaboratively between DTE

Electric and the Customer and is reasonably tailored to the Customer's specific objectives and requirements.

Q26. MEICEO Witness Sherman contends on pages 11-12 of her testimony that DTE Electric is required to procure at least 50% of the renewable resources serving the VGP Special Contract to come from third-party build-transfer agreements ("BTAs"). Is that accurate?

A26. No. Witness Sherman focuses on the Case No. U-21172 settlement provision stating that DTE Electric will *target* the acquisition of a minimum of 50% of the capacity required to fulfill each special contract through build-transfer agreements with third parties. However, that provision cannot be viewed in isolation.

The Case No. U-21172 settlement recognizes that the outcome of a competitive solicitation cannot be guaranteed. Accordingly, it provides that DTE Electric is only required to issue a BTA RFP and is not required to continue issuing RFPs indefinitely if the solicitation process does not yield contracted projects. Specifically, the Case No. U-21172 settlement states that DTE Electric shall not be required to issue more than one RFP per special contract and shall not be required to continue issuing RFPs if two consecutive build-transfer RFPs fail to produce contracted projects[1].

The Case No. U-21172 settlement therefore establishes a procurement process, not a mandatory RFP outcome. DTE Electric welcomes viable BTA proposals that satisfy the requirements of the Customer's VGP Special Contract. The Case No. U-

[1] Commission Order Approving Partial Settlement Agreement, Case No. U-21172, July 2, 2024, Section 3.

21172 settlement framework contemplates a meaningful BTA solicitation opportunity, and DTE Electric intends to provide that opportunity consistent with the applicable settlement provisions. DTE Electric has satisfied those requirements for all its prior special contracts and will continue to do so for the Customer's VGP Special Contract. But this proceeding is not the appropriate forum to relitigate VGP Plan settlement provisions that have already been negotiated, approved and implemented.

Q27. MEICEO Witness Sherman suggests on pages 14-15 of her testimony that if the Customer had enrolled in Rider 17 instead of a customer-requested special contract, the IRP settlement ownership split would apply, and that the Company has a "capital bias" that leads it to prefer the customer-requested offering structure. How do you respond?

A27. The customer-requested offering structure was established in Case Nos. U-20713/U-20851 to provide a customer-specific procurement framework for large customers with unique requirements. The customer-requested offering is not a substitute for Rider 17; it is a distinct offering developed to accommodate the scale and complexity of large-load customer contracts, such as the VGP Special Contract. The Customer's requirements for up to 1,600 MW of renewable energy, procured on an accelerated timeline, is precisely the type of arrangement the customer-requested offering VGP settlement provision was designed to address.

As to the suggestion that the Company has a "capital bias," the VGP Special Contract is the direct result of negotiated terms and conditions between DTE Electric and the Customer that reflect the bespoke procurement structure required

to serve the Customer's unique and complex needs. Witness Sherman's "capital bias" assertion also ignores the risk and accountability DTE Electric has accepted under the proposed Special Contracts. As confirmed in Company Witness Foley's rebuttal testimony, DTE Electric has accepted customer-protection obligations under the Power Supply Agreement, CCAA, and related agreements, including the position that the Company would not seek to recover from other customers costs that the Commission ultimately determines are in excess of the combined revenues payable to the Company under those agreements. Given that risk allocation, it is reasonable for DTE Electric to maintain sufficient control over the development, procurement, timing, and integration of resources needed to satisfy the Customer-specific VGP Special Contract.

Third-party suppliers do not assume the same obligations to the Customer, the Commission, or DTE Electric's other customers under the Special Contracts.

Q28. MEICEO Witness Sherman claims that third-party-owned renewable resources are generally less expensive than Company-owned resources on pages 18-20. Do you agree?

A28. No. Witness Sherman relies on outdated and selective comparisons that are not representative of current market conditions[2]. More recent procurement experience indicates that third-party-owned projects are not generally lower cost than Company-owned resources. For example, in DTE Electric's 2024 All-Source Renewable RFP, Company-owned projects averaged approximately $75 per MWh, while third-party-owned projects averaged approximately $92 per MWh. These

[2] Direct Testimony of Dr. Laura S. Sherman, page 20-21; Reference to Consumers Energy 2019 [IRP] competitive solicitation

figures represent the most recent and directly comparable procurement data available to the Company. Witness Sherman's reliance on Consumers Energy's 2019 IRP competitive solicitation results is not a reliable basis for concluding that third-party resources are generally less expensive, given that market conditions have changed materially since 2019, including supply chain disruptions, higher interest rates, and changes in federal tax credit structures. Accordingly, mandating higher levels of third-party ownership could increase costs rather than reduce them. While Witness Sherman states that she expects third-party projects to remain less costly, she does not provide current evidence demonstrating that such an outcome is likely under today's market conditions.

Q29. MEICEO Witness Sherman suggests on page 15 of her testimony that third-party-owned projects can reach commercial operation more quickly than Company-owned projects and cites the timeline associated with the VGP Special Contract. Is that characterization correct?

A29. No. Witness Sherman mischaracterizes the timeline presented on page 14, line 13 of my direct testimony. The timeline identifies the renewable resource quantities needed to maintain compliance by specified years. It does not represent the earliest possible commercial operation dates for those resources, and it does not compare developmental timelines for Company-owned, build-transfer, or third-party owned projects. My testimony states that DTE Electric will acquire or develop the necessary renewable resources *by* those dates. A "by" date is not evidence that Company-owned resources require more time to reach commercial operation than third-party owned resources. Generally, project timing and execution risk are not determined by ownership form alone. A third-party-owned project may be further

along in development in some circumstances, while in other circumstances a Company-developed or build-transfer project may provide greater certainty regarding development control, schedule coordination, integration with the Customer-specific VGP Special Contract, or accountability for completion. Accordingly, the VGP Special Contract timeline does not support Witness Sherman's conclusion that a mandatory third-party ownership requirement would necessarily accelerate commercial operation or reduce risk.

Q30. MEICEO Witness Sherman recommends that the Commission require a 50% third-party ownership mandate and a 50% Company ownership mandate for resources serving the VGP Special Contract. Would such a requirement promote competition?

A30. Not necessarily. Witness Sherman's recommendation would mandate a predetermined ownership outcome; it would not simply require a competitive procurement process. Generally speaking, mandating a predetermined ownership split could reduce procurement flexibility and could diminish competitive pressure. By requiring a specific ownership outcome in advance, the Commission would limit DTE Electric's ability to select the most advantageous projects and could inadvertently increase costs.

The VGP Special Contract framework already includes a competitive component through the solicitation of build-transfer agreement opportunities for the portion of the portfolio subject to that requirement. But imposing an additional 50% third-party ownership mandate would go further by requiring a specific ownership

structure that is inconsistent with the VGP settlement agreements and the terms of the VGP Special Contract.

That type of mandate could reduce flexibility and may not produce the most cost-effective or timely result for the Customer. Renewable projects differ in cost, development maturity, interconnection status, permitting risk, tax-credit position, commercial terms, and expected commercial operation date. The Company should retain the ability to evaluate those factors within the applicable Commission-approved VGP framework rather than being required to select resources based on a fixed ownership quota that is not appropriate for consideration in this proceeding.

In addition, the self-build portion of the portfolio serves a different function than third-party ownership. It allows the Company to maintain direct development accountability, schedule control, and integration with the Customer-specific VGP Special Contract obligations. Because the Customer is responsible for the costs of the renewable resources procured under the VGP Special Contract, the question is whether the procurement framework is reasonable and produces resources suited to the Customer's VGP participation, not whether the Commission should replace that framework with a new ownership mandate in this special contract proceeding.

Q31. On page 23, MEICEO Witness Sherman relies on paragraph 7 in the settlement agreement dated July 2, 2024 approved in Case No. U-21172 to assert that, if the Customer's VGP Special Contract is terminated, the associated renewable resources would first be allocated to other VGP customers and then, if there is insufficient VGP demand, allocated to all

ratepayers through the REP or CEP. Does that support her recommendation for greater third-party ownership?

A31. No. Witness Sherman's conclusion does not follow from the settlement language she cites. The Case No. U-21172 provision addresses a general cost-recovery allocation framework for terminated VGP special contract capacity and further provides that, if the contract capacity is not needed for VGP, REP, or CEP purposes and termination payments are insufficient, the Company will notify Staff of the actions being taken to mitigate customer impacts. It does not, however, override paragraph 9.1.2 of the settlement agreement entered in Case No. U-20713, which allows the Company and Customer to agree upon bidding procedures applicable to the customer requested projects. Under the CCAA, the Company and Customer have agreed to issue an RFP for 50% of the Customer's requested capacity from build transfer agreements, consistent with paragraph 1 of the U-21172 settlement agreement.

Paragraph 7 of the U-21172 settlement agreement referenced by Witness Sherman also does not override the Customer-specific termination-payment, cost-recovery, and credit-support provisions negotiated in the CCAA presented in this case. As Company Witness Foley explains on page 40 of his revised direct testimony, the Customer cannot voluntarily terminate the CCAA, which is the specific scenario covered in the cited Case No. U-21172 settlement provision (e.g., "In the event a Special Contract is terminated by the customer"). Notwithstanding the absence of this threshold settlement provision condition applying to the CCAA, in the event the CCAA is terminated through the Customer's default, the Customer is obligated to pay a termination payment designed to collect the unrecovered portion of each

project's costs over its depreciable life. In other words, the CCAA establishes a termination payment formula designed to be sufficient to recover the unrecovered CCAA project costs if the CCAA were terminated through Customer default.

Therefore, the future allocation of resource capacity to VGP, REP, or CEP needs contemplated in the Case No. U-21172 settlement provision does not mean that other customers would automatically bear unrecovered costs from the Customer's VGP Special Contract. The CCAA is structured so that the Customer remains responsible for the costs of the renewable resources supporting its VGP Special Contract. If, after the Customer's payment obligations are addressed, a renewable resource provides value for VGP, REP, or CEP purposes, that does not establish that other customers are subsidizing the Customer.

Importantly, Witness Sherman also does not explain why a third-party ownership mandate would address the risk she wrongly identifies. A third-party ownership mandate would not change the CCAA termination payment obligation or provide more direct protection against the risk suggested by Witness Sherman; the key protection is the Customer's payment obligations under the CCAA, not the ownership form of the renewable resource.

In sum, Witness Sherman's reliance on the Case No. U-21172 settlement provision is misplaced and does not support her proposal to impose a third-party ownership mandate in this proceeding.

REBUTTAL TO MEICEO WITNESS SHAVER

1. Annual REC-Based Matching and 24/7 Matching

Q32. MEICEO Witness Shaver questions on pages 8-10 of his testimony whether the Customer can reach a 100% renewable energy objective based on the VGP Special Contract and DTE Electric's RPS compliance. Do you agree with this criticism?

A32. No. Witness Shaver's criticism does not affect the Company's RPS analysis or the reasonableness of the VGP Special Contract. My testimony does not ask the Commission to adjudicate the Customer's voluntary sustainability claims or determine the specific form of renewable energy reporting the Customer may use. Rather, my testimony explains that the Customer elected to support renewable resources through a VGP Special Contract for 40% of its load, and that the associated renewable attributes will be tracked through RECs consistent with the applicable VGP framework.

Witness Shaver's testimony focuses on the difference between annual REC-based matching and hourly or physical matching. That is a different issue from whether the VGP Special Contract is reasonable, whether the Customer is responsible for the costs of the renewable resources, and whether the RECs associated with those resources are properly tracked and not used by DTE Electric for RPS compliance when appropriate. The Commission should evaluate the VGP Special Contract under the applicable statutory and Commission-approved VGP framework, not under a separate 24/7 matching standard.

REBUTTAL TO GREAT LAKES RENEWABLE ENERGY ASSOCIATION WITNESS RICHTER

1. RPS Compliance Risk Associated with Large-Load and VGP Demand

Q33. On pages 39–41, GLREA Witness Richter contends that data center load could make it more challenging for DTE Electric to meet renewable energy requirements. Do you agree?

A33. No. The up to 1,600 MW of renewable energy to be developed under the VGP Special Contract will contribute substantially to the Company's renewable energy portfolio and support its RPS compliance position. These resources are fully funded by the Customer under the VGP Special Contract. The Company's upcoming IRP and Amended REP will thoroughly evaluate RPS compliance, including the effects of large-load customers, and will identify any additional resources needed to maintain compliance. DTE Electric remains committed to meeting its obligations under the RPS statutory framework. Accordingly, the Commission should not adopt Witness Richter's recommendation to issue a warning on future RPS compliance in this special contract proceeding, as such a warning is not warranted and this is not the appropriate forum.

Q34. Does this conclude your rebuttal testimony?

A34. Yes, it does.

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the Application of DTE ELECTRIC COMPANY for Approval of Special Contracts and for other relief	))))	Case No. U-22058

REBUTTAL TESTIMONY

OF

SHAWN D. BURGDORF

Line No.

Q1. Please state your full name, title, business address and by whom you are employed.

A1. My name is Shawn D. Burgdorf. My business address is 8001 Haggerty Road, Suite 109, Belleville, Michigan 48111. I am employed by DTE Electric Company (DTE Electric or Company).

Q2. Did you file direct testimony in this proceeding on behalf of DTE Electric Company (DTE Electric or Company)?

A2. Yes.

Purpose of Testimony

Q3. What is the purpose of your rebuttal testimony?

A3. The purpose of my rebuttal testimony is to respond to several intervenors and positions, including those of Association of Businesses Advocating for Tariff Equity (ABATE), the Michigan Energy Innovation Business Council / Institute for Energy Innovation/Ecology Center/Environmental Law and Policy Center/Union of Concerned Scientists / Vote Solar (MEICEO), Michigan Environmental Council / Natural Resources Defense Council / Sierra Club (MNS), the Attorney General (AG), and the Great Lakes Renewable Energy Association (GLREA). These include:

1.) Resource Planning

- MNS Witness Woods's recommendation that "The Commission should disregard all information DTE has provided regarding the various benefits of the CCGT [combined cycle gas turbine] plus CCS [carbon capture and sequestration] proxy that was

developed for the singular purpose of performing the Company's customer benefit analysis…" (page 19, lines 6-13)

- ABATE Witness Dauphinais's discussion on the Company's analysis of remaining net book value of the proxy CCGT with CCS (page 19, lines 8-24 and page 20, lines 1-13)
- MEICEO Witness Kenworthy's claim that DTE Electric's estimated $1.7 billion customer benefit calculation does not demonstrate that the Company's proposals are cost effective (page 31, lines 9-23 and page 32, lines 1-11)

2.) Transmission Costs

- MEICEO Witness Kenworthy states that "Specifically, the record does not demonstrate how much of the $91 million increase in 2029 transmission expense reflects the International Transmission Company (ITC) capital recovery through Schedule 9 versus the increase in other Midcontinent Independent System Operator (MISO) schedule charges driven by the Customer's coincident peak contribution, which MISO itself allocates based on peak demand, not energy volume" (page 27, lines 6-10) and that "Burgdorf does not describe the specific methodology or inputs used to derive that allocation change" (page 28, lines 7-8)

3.) Demand Response (DR) Provisions

- AG Witness Coppola's recommendation "that any penalties assessed to Google for non-performance under the DR program should be accounted for separately, disclosed in DR proceedings

and general rate cases, and credited to other customers' rates." (page 9, lines 3-6)

4.) Resource Adequacy in 2033

- MEICEO Witness Hotaling's confusion on DTE Electric's responses in discovery compared to testimony from the statement "DTE's responses to discovery questions on the perfect capacity resource do not appear to be aligned with what was said in testimony." (page 13, lines 1-2)

5.) Scarcity Cost Fees

- GLREA Witness Richter's recommendation that "the Commission should be open to imposing temporary "scarcity cost" fees on service to data center customers, until the scarcity of supplies is resolved by market adjustments" (page 49, lines 19-21)

Q4. Are you sponsoring any exhibits in this proceeding?

A4. No.

Resource Planning

Q5. Do you agree with MNS Witness Woods's recommendation that "The Commission should disregard all information DTE has provided regarding the various benefits of the CCGT plus CCS proxy that was developed for the singular purpose of performing the Company's customer benefit analysis…" (page 19, lines 6-13)?

A5. No. The Company's upcoming integrated resource plan (IRP) will determine the optimal resource mix to address reliability needs on a system-wide basis. The proxy CCGT with CCS used in this proceeding is a reasonable assumption for purposes of quantifying the net customer benefit, which stands on its own merits in this case independent of future IRP outcomes.

Q6. Do you agree with ABATE Witness Dauphinais's discussion on the Company's analysis of remaining net book value of the proxy CCGT with CCS (page 19, lines 8-24 and page 20, lines 1-13)?

A6. No. Witness Dauphinais discusses the analysis DTE Electric performed and presented in Exhibit A-15, which shows the costs offset by potential benefits of the remaining life of the proxy CCGT with CCS. Witness Dauphinais performs a single sensitivity assuming 0% growth in energy and capacity prices throughout the entire 2048-2067 period to arrive at a net cost of the remaining assets of $129.55 million on a net present value (NPV) basis. This assumption is neither reasonable nor consistent with inflationary price impacts that consistently rise over time. Moreover, even under Witness Dauphinais' sensitivity, there is no material change to the Company's expectation of customer benefits.

Q7. ABATE Witness Dauphinais points out that "DTE conducted no sensitivity analysis" (page 20, line 4). Why did the Company not perform a sensitivity analysis?

A7. The Company's presentation of potential benefits during the post-contract years from 2048–2067 was developed using a representative capacity resource (i.e. storage) displaced by the proxy CCGT with CCS. The representative resource type

was chosen based on being the economic resource selection in the base case modeling results. The Company believes this is a conservative approach as the net customer benefits would likely be greater than those shown in Exhibit A-15 under other scenarios where other types of resources are displaced. In addition, performing resource-type sensitivities over that horizon (two to four decades into the future) would require speculative assumptions about resource availability, technology costs, and market structures that cannot be reliably forecasted today. Thus, the Company did not perform a sensitivity analysis for that period.

Q8. MEICEO Witness Kenworthy claims that DTE Electric's estimated $1.7 billion benefit calculation does not demonstrate its proposals are cost effective (page 31, lines 9-23 and page 32, lines 1-11). Was it the intention of the Company to provide a full resource planning evaluation in this proceeding?

A8. No. To clarify, Witness Kenworthy does not argue that the Company's affordability benefit analysis is incorrect or overstated. Rather, his position is that the analysis does not reflect the potential effect of alternative resource procurement approaches — including third-party-funded resources, customer-side flexibility, and Virtual Power Plants — that MEICEO Witness Sherman identifies in her direct testimony. Witness Kenworthy argues that the Commission's evaluation of the reasonableness of the contracts should include whether the proposed contracts represent the most cost-effective approach to serving the Customer's (Google LLC) load.

That argument does not undermine the Company's showing in this proceeding. The Company's customer benefit analysis evaluates the contracts and resource

assumptions presented for approval in this case, including the Customer's load, revenues and obligations under the PSA and CCAA, the demand response contract, and the proxy CCGT with CCS. The analysis demonstrates an estimated $1.7 billion benefit to other customers. The purpose of this proceeding is not to conduct a full resource-planning optimization or to select the Company's future resource portfolio. That evaluation will occur in the Company's upcoming IRP, which is the appropriate forum for determining the optimal resource mix on a system-wide basis. The IRP — not a special contract approval proceeding — is the appropriate forum for optimizing resource procurement.

Transmission Costs

Q9. MEICEO Witness Kenworthy states that "Specifically, the record does not demonstrate how much of the $91 million increase in 2029 transmission expense reflects the ITC capital recovery through Schedule 9 versus the increase in other MISO schedule charges driven by the Customer's coincident peak contribution, which MISO itself allocates based on peak demand, not energy volume" (page 27, lines 6-10) and that "Burgdorf does not describe the specific methodology or inputs used to derive that allocation change" (page 28, lines 7-8). How much of the $91 million increase in 2029 transmission expense is due to the ITC capital recovery vs. increases driven by the Customer's load?

A9. The $91 million difference in 2029 transmission expense between the "base case" and the "Customer datacenter case" is attributable to two factors: (1) $49.2 million in estimated ITC network upgrade costs charged through Schedule 9; and (2) $41.8 million in estimated load-driven increases across all transmission schedules. The detailed breakdown by schedule is shown in Table 1 below.

Line No.

Table 1 2029 Transmission Expense Comparison

Transmission Schedule	Base Case ($000s)	Customer DC Case ($000s)	Difference ($000s)
Schedule 1	4,422	4,929	507
Schedule 9 Total	513,792	567,202	53,410
Customer Load	*513,792*	*517,965*	*4,173*
Network Upgrades	*0*	*49,237*	*49,237*
Schedule 10	19,932	22,529	2,597
Schedule 10 – FERC Transmission	6,442	7,179	737
Schedule 26	27,315	27,536	222
Schedule 26-A	225,938	259,554	33,617
Schedule 26-C	71	71	-
TOTAL	797,911	889,001	91,090

Q10. What are the components of the transmission expense forecasts that supported the "base case" and the "Customer datacenter case" and how were they allocated?

A10. The total transmission expense forecasts are shown in Exhibit A-7 and Exhibit A-9. The components of the transmission expense forecasts for the "base case" and the "Customer datacenter case" include Schedules 1, 9, 10, 10-FERC, 26, 26-A and 26-C (shown in Table 1 as supported by previously provided workpapers to discovery requests), which are transmission service schedules under the MISO Tariff. Each transmission schedule is derived by multiplying a forecasted rate by either the peak demand (i.e., in MW) or the total system usage (i.e., in MWh) depending on the schedule.

Q11. Is the entire Schedule 9 difference due to the estimated ITC network upgrade costs related to the customer?

A11. No. Schedule 9 is charged based on peak load, and as a result, the Customer's load also impacts the Schedule 9 expense. If the $308 million ITC network upgrade costs

are removed from the analysis, the forecasted 2029 Schedule 9 expense is $518.0 million. Therefore, approximately $4.2 million of the Schedule 9 difference is associated with the Customer's load and approximately $49.2 million is associated with the ITC network upgrade costs.

In summary, of the $91 million increase in 2029 transmission expense, approximately $49.2 million is associated with estimated ITC network upgrade costs. The remaining estimated $41.8 million is associated with the Customer's load impacting the Company's total load.

Demand Response Provisions

Q12. Do you agree with AG Witness Coppola's recommendation "that any penalties assessed to Google for non-performance under the DR program should be accounted for separately" (page 9, lines 3-5)?

A12. Yes. The Company will assess any non-performance penalties associated with the Rider 12 contract directly to the Customer as discussed in my direct testimony Q43. Thus, these penalties will be tracked separately.

Q13. Do you agree with AG Witness Coppola's suggestion that the non-performance penalties be "disclosed in DR proceedings and general rate cases, and credited to other customers' rates." (page 9, lines 5-6)?

A13. No. The Company intends to track any such non-performance penalties through Power Supply Cost Recovery (PSCR) Reconciliation proceedings; this is the forum in which demand response revenues and performance are currently addressed and is the appropriate mechanism for tracking any such penalties. Any penalties

directly assessed by MISO will be a reduction in power supply costs booked to all other customers. Penalties assessed by the Company for future lost accreditation will also be shown as a reduction in power supply costs. The Company agrees with Witness Coppola that the penalties should be credited to other customers, however, the proper proceeding should be the PSCR Reconciliation that reflects the year in which any penalties occur.

Resource Adequacy in 2033

Q14. Do you believe the Company's responses to discovery do not align with testimony as stated by MEICEO Witness Hotaling "DTE's responses to discovery questions on the perfect capacity resource do not appear to be aligned with what was said in testimony." (page 13, lines 1- 2)?

A14. No. My direct testimony (as referenced by Witness Hotaling on page 13, lines 3-4) stated "Additionally once the ZRC contract and the contracted demand response end on May 31, 2033, a proxy dispatchable resource is modeled to support resource adequacy." This distinctly states that the proxy dispatchable resource is modeled to support resource adequacy when the ZRC contract and demand response contract end as performed in the modeling by Witness Brooks for 2033. The Company's discovery response to CEOMEIBCIEIDE-1.20b, labeled as Exhibit MEICEO-13, states that "The proxy CCGT with CCS was added to meet the total system reliability requirement needs in 2033…" which is a true statement based on the reliability need identified by Witness Brooks. The same discovery response in Exhibit MEICEO-13 affirmed the statement in my direct testimony about the ZRC and demand response contracts expiring in 2033 with the following sentence "While the expiration of the ZRC contract and demand response are factored into

the 2033 analysis, they do not define the 2033 system reliability requirements." To be clear, the 2033 system reliability requirements are set by the combination of all load and resource changes on the system.

Q15. Can you address Witness Hotaling's request that "the Company should provide clarity on rebuttal as to whether the Customer's load and removal of the ZRCs and demand response in 2033 is driving the resource adequacy need and the proxy CCGT with CCS included in the Company's modeling results." (page 13, lines 25-28)?

A15. As discussed in the previous question, the ZRC and demand response resources are not included in the modeling, after their scheduled expiration dates, performed in 2033 for resource adequacy. The Company has not attempted to isolate the precise contribution of each individual assumption to the 2033 reliability need because that would require a separate counterfactual reliability analysis. Multiple factors can affect the 2033 reliability need, including native load growth, supply-side resource changes, and the availability of non-firm energy from MISO. The Company's upcoming IRP will holistically evaluate resource adequacy and identify the least-cost, reliable means of serving customers on a system-wide basis.

Scarcity Cost Fees

Q16. GLREA Witness Richter suggests that "the Commission should be open to imposing temporary 'scarcity cost' fees on service to data center customers" (page 49, lines 19-21) because data centers are driving up the prices of power equipment and MISO energy and capacity. Should the Commission consider imposing these fees?

A16. No, the Commission should not consider imposing "scarcity cost" fees to the Customer in this case or to any other data center customer. Witness Richter's own testimony undermines the premise of his proposal, as he acknowledges that the Customer has demonstrated "a very concerted effort to prevent this data center from impacting other DTE Electric customers, at considerable cost to themselves" (page 22, lines 3-4). Despite having acknowledged the adequacy of provisions set forth in the PSA and CCAA (pages 22-24), Witness Richter offers no explanation for why an additional "scarcity cost" fee is warranted notwithstanding the very protections he commends.

Witness Richter concedes that any potential price increases due to data centers as a group are "*indirect* costs" (page 49, line 17) that are not caused by the Company's agreements with the Customer. Indeed, Witness Richter himself acknowledges the distinction, testifying that "[t]he cost impact of data centers as a group is different than the cost impact of any particular data center" (page 48, lines 14-15), that "[d]emand across the country, and the world, has caused these price increases" (page 48, lines 13-14), and that the alleged risk his scarcity cost fees proposal addresses is "not particular to *this* data center, but apply to all hyperscale data centers" (page 28, line 20 through page 29, line 8). By confirming the costs as indirect, Witness Richter has made no attempt to identify the requisite causal relationship between the Customer and the alleged indirect costs. Nor has Witness Richter provided any evidence that the Company's agreements with the Customer have or will increase prices of power equipment or MISO energy and capacity.

Further, Witness Richter has made no actual proposal for the Commission to evaluate and offered only general commentary which is neither specific to the Company nor the issues before the Commission in this proceeding. As such, there is nothing substantive for the Commission to evaluate, and the Commission should reject Witness Richter's recommendation for "scarcity pricing" fees.

Q17. Does this conclude your rebuttal testimony?

A17. Yes, it does.

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the Application of DTE ELECTRIC COMPANY for Approval of Special Contracts and for other relief	))))	Case No. U-22058

REBUTTAL TESTIMONY

OF

AARON WILLIS

DTE ELECTRIC COMPANY
REBUTTAL TESTIMONY OF AARON WILLIS

Line No.

Q1. Please state your full name, title, business address and by whom you are employed.

A1. My name is Aaron Willis (he/him/his). My business address is One Energy Plaza, Detroit, Michigan 48226. I am employed by DTE Energy Corporate Services, LLC, a subsidiary of DTE Energy Company (DTE Energy), as Director, Regulatory Affairs.

Q2. Did you file direct testimony in this proceeding on behalf of DTE Electric Company (DTE Electric or Company)?

A2. Yes.

Purpose of Testimony

Q3. What is the purpose of your rebuttal testimony?

A3. The purpose of this rebuttal testimony is to respond to positions raised by several intervenors, including Michigan Public Service Commission (MPSC or Commission) Staff (Staff), Michigan Environmental Council/Natural Resources Defense Council/Sierra Club (MNS), and Association of Businesses Advocating for Tariff Equality (ABATE), in response to the Company's proposed special contracts with Google LLC ("Customer"). These include:

1. Staff Witness Isakson's discussion of cost of service, including the appropriate venue for cost of service and ratemaking as well as Staff's proposed requirement for future informational cost of service and rate design filing requirements with each subsequent customer.

2. Staff Witness Isakson's proposal to apply in this case the allowance for contribution in aid of construction (CIAC) as proposed in pending Case No. U-22061.
3. MNS Witness Woods' proposal regarding distribution cost recovery
4. ABATE Witness Dauphinais' proposal for a separate rate class for the Customer and other large customers
5. ABATE Witness Dauphinais' proposals regarding the Company's emergency procedures and their applicability in this case

Q4. Are you sponsoring any exhibits in this proceeding?

A4. No.

Rebuttal of Staff Witness Isakson

Q5. What is Staff's perspective regarding the role of cost of services studies in this proceeding and for large load customers in future proceedings?

A5. Staff describes the cost-of-service studies provided by the Company which show a net benefit to customers overall, and describes the role of income tax allocation on distribution costs and distribution customers. Staff Witness Isakson's testimony then discusses the impact of choice migration on overall net benefits. Staff's recreation of the Company's filed Exhibit A-20 (base sales benefit of the Customer) "matches the Company's finding on Exhibit A-20"[1].

Witness Isakson then describes the role of this proceeding vis-à-vis cost of service changes, saying "Cost allocation issues associated with the Customer are more

[1] Direct testimony of Staff Witness Isakson, Pg 12, Ln 4

appropriately addressed in the Company's general rate cases along with all other utility costs and revenues"[2]. Turning to future rate cases, Witness Isakson describes the "six cost of service and rate design studies" required of the Company following the December 2025 Order in Case No. U-21990, proposes an amendment to one of the six studies, and then recommends the Company be required to perform all six studies in the future. He says that the "Commission [should] require the Company provide the six different COSSs and rate designs in its next rate case so that the Commission may make a judgement on how to create fair rates for *all* customers"[3] (emphasis original).

Q6. How does Witness Isakson characterize the role of the integrated resource plan (IRP) in defining the allocation of resource specific costs?

A6. Staff introduces the concept that the IRP is a viable venue for discussion of the allocation of incremental resources. Witness Isakson says "In the Company's next and subsequent IRPs, the Commission should consider how to eventually assign production costs to the Customer, or to the Customers' rate class if it is separated, so that any marginal cost of new capacity resources will not be passed on to other customers unfairly.[4]"

Q7. Does the Company agree with Witness Isakson that any discussion of cost of service or changes to allocations should occur in a rate case?

A7. Yes. Witness Isakson correctly highlights that cost allocation and rate design issues are a matter for general rate cases in the context of the Company's full costs and

[2] Direct testimony of Staff Witness Isakson, Pg 13, Lns 4-6
[3] Direct testimony of Staff Witness Isakson, Pg 17, Lns 7-9
[4] Id, Pg 29, Lns 7-10

revenues, and not a matter for proceedings to approve special contracts, such as this case. The Company concurs with this perspective and it is consistent with the Commission's Order in the Company's prior request for special contract approval in Case No. U-21990[5].

Q8. Does the Company agree with Witness Isakson that cost allocation should be considered in an IRP?

A8. No, the Company does not agree that such decisions can be fully addressed in an IRP. The Company, in this case (see the direct case generally and the rebuttal testimony of Company Witness Foley specifically), agrees that some type of tracking of resources and costs triggered by the Customer is prudent. The IRP will serve as the basis for understanding the change in resource mix as a result of serving the Customer's load, however the IRP is not the appropriate venue to determine how to recover those costs. As Witness Isakson remarks, "Costs are not allocated nor is revenue collected via IRP proceedings[6]" and the Company fully agrees. There is simply not the right information in an IRP, nor is it the purpose of the IRP, to facilitate that assessment. As such, the Company recommends that any exploration of cost allocation or cost assignment be addressed in a rate case and not in an IRP.

Q9. Does the Company agree with Staff Isakson's suggestion that the "six cost of service and rate design studies" be provided annually?

A9. The Company believes that this cadence and timing should be considered in a general rate case rather than in this proceeding. In its pending general rate case

[5] December 18, 2025 Order in Case No. U-21990, Pg 38
[6] Id, Pg 29, Lns 10-11

(Case No. U-22046), the Company developed and submitted the original six studies as required by the December 2025 Order in Case No. U-21990 and described by Witness Isakson. These six studies include both Oracle load and the Customer load at issue in this case assuming their full load ramp is online. The Company is supportive of Witness Isakson's view that rates remain fair for all customers, however, this special contract case is not the correct forum to establish a longer term study requirement that is generic to all large load customers. The Company recommends the Commission consider this proposal in a rate case and not in this narrow proceeding for the following reasons:

- *The discussion of the currently available studies in Case No. U-22046 should be completed before determining any future study requirements.* It may be that following the conclusion of Case No. U-22046 there are targeted or specific areas of continued exploration and investigation the Commission finds important. Similar to Witness Isakson's observation that cost of service should be addressed in rate cases and not in special contract cases, so too should the cost-of-service discussion in the pending rate case be allowed to resolve before determining what, if any, next steps are appropriate. The Company notes that the studies currently available in Case No. U-22046 align with Witness Isakson's proposed change to Study #6 and directly allocate costs to individual large load customers.

- *Continued burden on rate case*s. The Commission in Case No. U-21637 observed the ever-growing size and complexity of rate cases. These studies represent a substantial additional burden of work for all parties to the case. As filed in Case No. U-22046, they include many pages of direct testimony

and more than 500 pages of direct exhibits, both of which are certain to grow when intervenor testimony and exhibits, rebuttal testimony and exhibits, and briefs are included. Rather than an ongoing requirement to submit these voluminous studies, the need to do so would be best weighed in a rate case, and not in this more narrow proceeding.

Q10. What does Staff propose with respect to distribution cost recovery and the pending CIAC proposal in Case No. U-22061?

A10. In Case No. U-22061, the Company filed its proposed large load provision for Rate Schedule D11, consistent with the December 2025 Order in Case No. U-21990. One of the terms proposed by the Company in that case was a modified approach to calculating credits for CIAC for any customer subject to the proposed large load provision. In this context, Staff proposes that the CIAC allowance proposal in Case No. U-22061 be retroactively applied to the Customer should it be approved. Witness Isakson's testimony states:

> "…that if the Commission approves the proposed tariff in Case U-22061 with a CIAC provision, then that same standard should be applied to the Customer for costs beyond the $50M identified in the line extension agreement. For example, if infrastructure costs exceed $50M by less than 2-years of distribution revenue then those costs should be included for recovery in future rate cases, but the Customer should be responsible for any costs over the CIAC allowance approved for the LLP."[7]

[7] Staff Isakson Direct Pg 18 Lns 13-18

Line No.

Staff then calculates the CIAC allowance associated with the Case No. U-22061 proposal as ~$30 million.

Q11. Does the Company believe that the CIAC proposal in the large load provision proceeding is applicable to the Customer?

A11. No. As described below, the Customer has already agreed to fund investments beyond what the currently approved rate book requires, and it is not appropriate to retroactively apply tariffs to prior contracts or requests.

- *The customer has already agreed to fund distribution investments beyond rate book requirements.* The currently approved DTE Electric Rate Book for Electric Service describes the CIAC allowance to customers larger than 1000 kW on sheet C-30.00. For a D11 customer of this size, the maximum allowance is approximately $550[8]. The Customer has agreed to fund the first $50 million of Customer-caused distribution costs in addition to building and owning their own substation. Given the Company's estimated cost of associated distribution work of less than $50 million, the expectation is that all distribution costs caused by the Customer will be paid for by the Customer. Thus, the Company and the Customer agreed to terms that require the Customer to fund work that would ordinarily be provided by the Company at no cost to the connecting customer.

- *Retroactive tariff application is not appropriate*. The Power Supply Agreement (PSA) with the Customer was executed on March 13, 2026, and filed for approval before the Commission on March 17, 2026. The proposals

[8] See direct testimony of Company Witness Benyard, Pg 7, Ln 13

in Case No. U-22061 were not approved by the Commission (nor tariffs commensurately updated) at the time of contract execution with the Customer nor at the time of filing this case. They remain pending before the Commission and the expected Order date is sometime in 2027[9], potentially a year after execution of the Customer PSA.

While rates may and do change from time to time based on Commission Orders, and customers are subject to them, neither customers generally nor this Customer specifically should be subject to retroactive application of tariffs. Tariffs function to describe the responsibilities of customers and the Company in the provision of electric service on a prospective basis; neither party can make informed decisions if the basic framework of the transaction is subject to retroactive changes. A clear example of this is the elimination of new master metered multi-unit residential dwellings in 1978 – a change made on a prospective basis but without retroactive application, even though concerns about then-existing master metered buildings gave rise to the Commission order[10]. Retroactive tariff application would open current and future customers to future risk, responsibility, or, as in case with CIAC allowances, financial liability. As such, it is inappropriate to change CIAC policy for this customer on a retroactive basis and the Commission should reject the proposal.

Rebuttal of MNS Witness Woods

Q12. What does MNS Witness Woods discuss and propose regarding distribution cost recovery?

[9] Scheduling Memo issued on April 28, 2026, in Case No. U-22061 Microsoft Word - U22061.042826
[10] September 28, 1978 Order in Case No. U-5502

A12. MNS Witness Woods describes the Company's expected distribution costs and the Line Extension Agreement (LEA) with the Customer, stating that under the LEA the Customer has agreed to pay up to $50 million toward the Company's infrastructure upgrade costs at its facility and that the Company's current estimate of those costs is $29.1 million to $44.3 million. She additionally states that "I am concerned that there is only $5.7 million of headroom between the top of the range and the Company's own cap on infrastructure costs: the point past which other customers will start to foot the bill."[11]

She then recommends that the "Commission condition any approval of the Special Contracts on Google paying all electric infrastructure costs required to connect Google's data center without any cap and prohibit DTE from recovering any of these costs from non-data center customers."[12]

Q13. Does Witness Woods provide any justification for her recommendation?

A13. No, the only apparent justification is that "there is only $5.7 million of headroom between the top of the range" and the Customer's contribution towards the costs. She does not consider that her recommendation conflicts with currently approved CIAC policy and offers no justification for why a change in policy is appropriate through this special contract proceeding. Specifically, under the current CIAC policy, the Customer would not be directly responsible for any distribution upgrade costs since their CIAC Allowance would be greater than the cost of the upgrades. Instead, absent the special contract, those costs would be added to the Company's rate base and recovered through base rates. Said differently, the Customer agreeing

[11] Testimony of MNS Witness Woods, Pg 14
[12] Id Pg 37

to pay up to $50 million toward infrastructure upgrade costs represents an incremental benefit to the Company's other customers that they would not otherwise realize under current CIAC policy.

As such, the Company recommends that the Commission reject this proposal, and highlights that prospective large load customer CIAC policy is being addressed in pending Case No. U-22061.

Rebuttal of ABATE Witness Dauphinais

Q14. What does ABATE Witness Dauphinais propose with respect to cost of service and "intraclass subsidies"?

A14. Witness Dauphinais describes the relative size of the Customer load compared to the existing D11 total demand and energy (also included are the same comparisons for Oracle, which is not germane to this proceeding). Based on the comparison of incremental demand and energy added to D11, he asserts "As a result, placing Google (and Oracle) into the D11 customer class will overwhelm the current load characteristics of the traditional commercial and industrial customers of the D11 customer class. This is highly likely to cause large subsidies between the members of the class given rate design does not necessarily fully align with cost allocation in class cost of service studies."[13] He then suggests a "significant possibility" that data center specific costs will be allocated to D11 at some point in the future.

From this ABATE proposes "a new rate class can be readily established for Google and the other large data center loads that initially utilizes the same rates as the Rate

[13] Direct testimony of ABATE Witness Dauphinais Pp 27-28, Lns 15 - 1

D11 class. This would produce the same outcome as initially placing these loads on Rate D11 at the outset of service without introducing any risk of intra-class subsidies to the existing members of the Rate D11 class."[14]

Q15. Is this case the appropriate venue for a substantive discussion of, or changes to, cost of service and rate design?

A15. No. The Commission addressed the question of venue for cost of service and rate design in the December 2025 Order in Case No. U-21990, saying in part "However, should it be shown in a future rate case that any particular rate class does not benefit from a reduction to the cost of service, it is the rate case that is the proper forum for ratemaking."[15] And as described by Staff Witness Isakson, "Cost allocation issues associated with the Customer are more appropriately addressed in the Company's general rate cases along with all other utility costs and revenues"[16]. Moreover, the Company's currently pending general rate case includes several cost of service and rate design studies intended to facilitate discussion of this very question.

As such, the Company recommends the Commission find consistent with the Order in Case No. U-21990 and the Staff's position in this case that discussion of, or changes to, cost of service or rate design is appropriately addressed in a general rate case and not in a special contract proceeding.

Q16. What does ABATE Witness Dauphinais recommend regarding the Company's Emergency Procedures?

[14] Id Pg 28, Lns 10-14
[15] December 18, 2025 Order in Case No. U-21990, Pg 38
[16] Direct testimony of Staff Witness Isakson, Pg 13, Lns 4-6

A16. Witness Dauphinais describes the Company's filing in Case No. U-22059, which is a compliance filing in response to the December 2025 Order in Case No. U-21990. Regarding that filing, he believes it should have "only been filed to apply to Oracle and there is a real possibility that the Commission will reject DTE's application in that proceeding"[17]. The testimony continues and acknowledges that the Customer should be subject to similar load shedding requirements as those described in the U-22059 filing.

The concluding recommendation is that the Commission should order the Company to "[modify] its emergency procedures to subject Google to firm load shedding prior to other customers, provided that such customer load shedding does not: (i) compromise system reliability; and (ii) can prevent shedding firm load of other DTE Electric Customers, until such time all of the resources necessary to serve the Google data center load are in service.[18]"

Q17. What is the Company's perspective regarding the Emergency Procedures and load shedding requirements for the Customer?

A17. The Company highlights that its filed Emergency Procedures in Case No. U-22059 will apply to the Customer based on the Customer's expected load of more than 500 MW. The requirement for the Customer to shed load under the circumstances described in the Emergency Procedures is consistent with ABATE's recommendations on the topic as described above and it is not evident to the Company what alternative, if any, is being proposed by ABATE. Should ABATE's proposal be to include the Customer by name in the tariff, the Commission should

[17] Direct testimony of ABATE Witness Dauphinais Pg 25, Lns 17-19
[18] Ibid, Pg 26, Lns 21-25

reject that recommendation. Tariffs establish criteria that are generally applicable to those customers who meet the criteria and it would be highly unusual at best, and without precedent, to describe the obligations of an individual customer by name in the Company's tariffs. Such an approach would establish a requirement to amend the tariff each time a new customer is ordered by the Commission to be subject to it – an approach that is misaligned with the fundamental purpose of a tariff.

The Company is aware that ABATE provided comments in Case No. U-22059 and to the extent ABATE has considerations or concerns to raise with the Commission in that case, that docket is the appropriate venue.

Q18. Does this conclude your rebuttal testimony?

A18. Yes, it does.

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the Application of	)	
DTE ELECTRIC COMPANY	)	Case No. U-22058
for Approval of Special Contracts	)	
and for other relief	)	

PROOF OF SERVICE

ESTELLA R. BRANSON states that on June 17, 2026, she served a copy of the DTE Electric Company's Rebuttal Testimony and Exhibits of Witnesses, Neal T. Foley, Steven N. Benyard, Kevin L. Bilyeu, Shawn D. Burgdorf, and Aaron Willis, via electronic mail upon the persons listed on the attached service list. Mr. Benyard's confidential Exhibit A-21 was filed under seal with the Commission.

Estella R. Branson

Digitally signed by Estella R. Branson
Date: 2026.06.17 16:07:52 -04'00'

ESTELLA R. BRANSON

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