Topic	DPS Witness	DPS Recommendation	GMP Witness	GMP Rebuttal Position	Rate Impact
FY27 Rate Case – GMP Corrections					
GMP COS Corrections	--	--	Doane/Bingel	Implement COS corrections identified in GMP discovery response Attachment DPS.GMP.1-4a (rev.).	Collectively, corrections result in reduction of FY27 Rate from 7.50% to 7.18%. (0.32%)
FY27 Rate Case – DPS adjustments/recommendations accepted by GMP					Collectively reduce FY27 rate from 7.18% to 7.06%
Sponsorships/Donations	Hunt	Recommends removing certain identified sponsorships and donations.	Doane/Bingel	GMP accepts proposed adjustment for purposes of this case, but notes some items were properly included in rates as customer outreach/education.	(0.01%)
Uncollectible Accounts Expense	Hunt	Recommends rate year based on FY24 & FY25 alone rather than typical 5-year average.	Doane/Bingel	GMP accepts rate year amount based on FY24 & FY25 average.	(0.05%)
Integrated Energy Storage Pilot	Poor	Recommends removing IES from FY27.	Castonguay, Doane/Bingel	GMP accepts DPS proposal to remove from FY27.	(0.06%)

Benefit-Cost Analysis ("BCA")	Poor	Recommends updating BCA to include: UCT analysis; climate risk/vulnerability analysis; feeder level BCA; discount rate.	Burke/Eiden	GMP updated BCA to accept DPS recommendations.	n/a
FY27 Rate Case – DPS Proposed Adjustment not accepted by GMP					
AFUDC Adjustment	Hunt	Recommends recalculating AFUDC rate based on amount Mr. Hunt identifies as "short term" debt.	Doane/Bingel	Noted "short term" debt identified by Mr. Hunt is GMP's revolver which has maturity term over 12 months and is properly classified as long-term debt.	
Power Supply/REC adjustment	Poor	Mr. Poor recommends GMP meet but not exceed RES compliance obligations, resulting in a reduction of annual 100% carbon free portfolio down to 84%.	Fischer	GMP has not included RES/REC recommendation. Ms. Fisher explains benefit of GMP's RES compliance approach.	
Resilience Spending Level	Poor	Mr. Poor recommends reducing FY27 resilience spending to \$28M (and \$113M over Proposed Plan period).	Burke	GMP maintains proposed resilience spending in FY27 and over term of Proposed Plan. Updated BCA shows net positive	

				benefits for customers and proposed investment level is critical for customers on least reliable circuits.	
Pole Inspections	Ivey	Mr. Ivey recommends additional pole strength inspection in change to GMP protocol.	Hassan	GMP explains how current inspection protocol meets NESC standards.	
Return on Equity	Zamora	DPS proposed 8.91%	Lieberman	GMP responds noting that DPS proposed level is below any authorized return for similar utility over the past 3 years; explains why GMP's proposed flat ROE of 9.94% is consistent with market analysis and GMP risk profile.	
Reg Plan – Performance Guarantees					
Performance Guarantee for Resilience Projects	Poor	DPS recommends the Commission impose performance guarantees at this time with financial consequences for proposed resilience projects.	Burke	GMP proposes a resilience performance standard in the Service Quality and Reliability Plan ("SQRP") including financial consequences using the SQRP framework.	

Customer Driven Storage Performance Guarantee	Poor	DPS recommends imposing performance guarantees at this time with financial consequences for customer-driven storage investments.	Castonguay	GMP proposes two new performance measures for customer-driven storage in the SQRP with specific financial consequences using SQRP framework.	
Reg Plan – Power Supply					
Transmission by Others	Poor	DPS proposes moving "Transmission by Others" from Component A to Component B.	Fischer/Castonguay	GMP asks to leave Transmission by Others within Component A. Moving these costs to Component B would not be appropriate because those costs are driven primarily by external factors like weather, regional peak, and other conditions, which GMP cannot meaningfully control. SQRP changes proposed by GMP appropriately cover the performance related to peak that is within GMP control.	
PSRRA Efficiency Band	Poor	DPS proposes annually indexing Component B efficiency band to inflation.	Fischer	GMP agrees to update the efficiency band at the outset of the Plan to $175K/$350K.	
Reg Plan – Finance/Regulatory Accounting and Rate Framework					

ESAM	Thomas	DPS proposes narrowing upper deadband only, from +50 bps to +20 bps above allowed ROE, leaving the current ESAM otherwise in place.	Doane/Bingel	GMP accepts updating the deadband, proposing an alternative that incorporates DPS' proposal to narrow the deadband on the upside and on the downside to 0 to 20+/- bps, paired with corresponding changes to sharing bands and sharing percentages to maintain customer favor while preserving overall risk balance.	
Major Storm -Annual Deductible	Thomas	DPS proposes to increase the $1.2M annual deductible based on inflation since 2019.	Doane/Bingel	GMP asks to leave the $1.2M annual deductible in place, as proposed, because it was not meant as an inflationary measure; the amount continues to be material; and changes to it would require holistic review of storm budgeting and recovery mechanisms.	

Major Storm – Per Storm Threshold	Thomas	DPS proposes to increase the $1.2M per-storm threshold based upon inflation or the level of investment in distribution plant in service.	Doane/Bingel	GMP accepts updating the $1.2M individual per-storm threshold, proposing to incorporate inflation as of FY27 and annually thereafter.	
Non-storm Exogenous Change Adjustor - Major Customer trigger	Thomas	DPS recommends eliminating the "net loss of major customer" as an exogenous change adjustment trigger.	Doane/Bingel	GMP accepts updating this provision, proposing to clarify the "major customer" language (customer exit greater than 5% of total retail sales) rather than eliminating it altogether.	
Non-storm Exogenous Change Adjustor - Amount	Thomas	Increase the amount required to trigger this adjustor from $1.2M to $1.5M, with inflation adjustments annually thereafter.	Doane/Bingel	GMP asks to leave the $1.2M amount in place; this was meant as a materiality screen, not an inflation index, and $1.2M remains material.	
Depreciation retirements	Hunt	DPS recommends clarifying that annual depreciation adjustments reflect allowed capital	Doane/Bingel	GMP agrees to modify Plan language to ensure this is captured; it is consistent with GMP's existing approach.	

		expenditures net of retirements.			
Property taxes	Hunt	DPS recommends clarifying that annual property-tax adjustments reflect the applicable tax rate, credits/exemptions, and capital net of retirements.	Doane/Bingel	GMP agrees to modify Plan language to clarify its approach; GMP's existing approach and intent appears consistent with what DPS seeks.	
Long-term debt mechanics	Hunt	DPS recommends clarifying that weighted average cost of debt should reflect prudent financing changes over the term.	Doane/Bingel	GMP agrees to modify Plan language to require cost of debt to be updated annually as part of Annual Base Rate filing.	
Major storm pre-collection	Issue resolved per Hunt 4.20.26 Testimony (p.5)	~~DPS asks to continue pre-collection of major storm costs (Major Storm Restoration Fund), potentially using a historical average approach for amount.~~	~~Doane/Bingel~~	~~GMP asks to leave in place its request to remove this pre-collection from the Plan because the Major Storm cost recovery mechanism in the adjustor is adequate and appropriate for customers.~~	
Unamortized debt discount and expense	Issue resolved per Hunt 4.20.26 Testimony (p.5-6)	~~DPS asks to remove this from rate base and instead treat it as cost of debt, potentially via~~	~~Doane/Bingel~~	~~GMP asks to maintain current treatment of unamortized debt discount and expense, rather than a potentially~~	

		~~yield-to-maturity approach.~~		~~complex alternative method with uncertain outcome.~~	
Return on equity	Hunt	Fix ROE for the term of the MYRP rather than continue the annual Treasury-based formula adjustments.	Doane/Bingel	GMP asks to maintain its proposal as filed, which retains the long-standing Treasury-based annual update formula that is a part of the Plan's overall balance. GMP's filed proposal includes an extension of the measurement period to reduce volatility.	
Filing frequency	Hunt	Limit rate adjustments to no more than two effective dates per year.	Doane/Bingel	GMP asks to maintain filing timelines as proposed. Many other changes to the Plan and structure of adjustors would be required to implement a different schedule if warranted; less frequent adjustments would increase lag and create larger changes for customers.	