

MICHIGAN PUBLIC SERVICE COMMISSION

ANNUAL REPORT OF NATURAL GAS UTILITIES (MAJOR AND NON-MAJOR)

This form is authorized by 1919 PA 419, as amended, being MCL 460.55 et seq.; and 1969 PA 306, as amended, being MCL 24.201 et seq. Filing of this form is mandatory. Failure to complete and submit this form will place you in violation of state law.

| | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------|----------------------------------------|-------------------------------------|------------------------|-------------------------------------|-------------------------------------------------------|--|--|
| Report submitted for year ending: December 31, 2019 | | | | | | | | | |
| Present name of respondent: Upper Michigan Energy Resources Corporation | | | | | | | | | |
| Address of principal place of business: 231 West Michigan Street, Milwaukee, WI 53203 | | | | | | | | | |
| Utility representative to whom inquires regarding this report may be directed: <table><tr><td>Name: Scott J. Maas</td><td>Title: Controller - Corporate Services</td></tr><tr><td colspan="2">Address: 700 North Adams Street</td></tr><tr><td>City: Green Bay</td><td>State: WI Zip: 54301</td></tr><tr><td colspan="2">Telephone, Including Area Code: (920) 433-1421</td></tr></table> | Name: Scott J. Maas | Title: Controller - Corporate Services | Address: 700 North Adams Street | | City: Green Bay | State: WI Zip: 54301 | Telephone, Including Area Code: (920) 433-1421 | | |
| Name: Scott J. Maas | Title: Controller - Corporate Services | | | | | | | | |
| Address: 700 North Adams Street | | | | | | | | | |
| City: Green Bay | State: WI Zip: 54301 | | | | | | | | |
| Telephone, Including Area Code: (920) 433-1421 | | | | | | | | | |
| If the utility name has been changed during the past year: Prior Name: Date of Change: | | | | | | | | | |
| Two copies of the published annual report to stockholders: <table><tr><td><input type="checkbox"/></td><td>]</td><td>were forwarded to the Commission</td></tr><tr><td><input type="checkbox"/></td><td>]</td><td>will be forwarded to the Commission</td></tr><tr><td colspan="3"><u>on or about</u></td></tr></table> | <input type="checkbox"/> |] | were forwarded to the Commission | <input type="checkbox"/> |] | will be forwarded to the Commission | <u>on or about</u> | | |
| <input type="checkbox"/> |] | were forwarded to the Commission | | | | | | | |
| <input type="checkbox"/> |] | will be forwarded to the Commission | | | | | | | |
| <u>on or about</u> | | | | | | | | | |
| Annual reports to stockholders: <table><tr><td><input type="checkbox"/></td><td>]</td><td>are published</td></tr><tr><td><input checked="" type="checkbox"/></td><td>]</td><td>are not published</td></tr></table> | <input type="checkbox"/> |] | are published | <input checked="" type="checkbox"/> |] | are not published | | | |
| <input type="checkbox"/> |] | are published | | | | | | | |
| <input checked="" type="checkbox"/> |] | are not published | | | | | | | |

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Heather Cantin) at (517) 284-8266 or cantinh@michigan.gov OR forward correspondence to:

Michigan Public Service Commission
Financial Analysis & Audit Division (Heather Cantin)
7109 W Saginaw Hwy
PO Box 30221
Lansing, MI 48909

INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF
NATURAL GAS UTILITIES (MAJOR AND NONMAJOR)

GENERAL INFORMATION

I. Purpose:

By authority conferred upon the Michigan Public Service Commission by 1919 PA 419, as amended, being MCL 460.55 et seq. and 1969 PA 306, as amended, being MCL 24.201 et seq., this form is a regulatory support requirement. It is designed to collect financial and operational information from public utilities, licensees and others subject to the jurisdiction of the Michigan Public Service Commission. This report is a nonconfidential public use form.

II. Who Must Submit:

Each major and nonmajor gas company, as classified by the Commission's Uniform System of Accounts must submit this form.

NOTE: Major - A gas company having annual natural gas sales over 50 million Dth in each of the 3 previous calendar years

Nonmajor - A gas company having annual natural gas sales at or below 50 million Dth in each of the 3 previous calendar years.

The class to which any utility belongs shall originally be determined by the average of its annual gas sales for the last three consecutive years. Subsequent changes in classification shall be made when the annual gas sales for each of the three years immediately preceding the years exceeds the upper limit, or is less than the lower limit of the classification previously applicable to the utility.

III. What and Where to Submit:

(a) **Submit an original copy of this form to:**

Michigan Public Service Commission (Financial Analysis & Audit Division)
Revenue Requirements Section
7109 W Saginaw Hwy, PO Box 30221
Lansing, MI 48909

Retain one copy of this report for your files. Also submit the electronic version of this record to Heather Cantin at the address below or to cantinh@michigan.gov

(b) Submit immediately upon publication, one (1) copy of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analyst, or industry association. (Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (c) on Page 5, the List of Schedules.) Mail these reports to:

Michigan Public Service Commission (Financial Analysis & Audit Division)
Revenue Requirements
7109 W. Saginaw Hwy, PO Box 30221
Lansing, MI 48909

(c) For the CPA certification, submit with the original submission of the form, a letter or report prepared in conformity with current standards of reporting which will:

- (i) Contain a paragraph attesting to the conformity, in all material aspects, of the schedules and pages listed below with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

- (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority or a state or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications).

| <u>Schedules</u> | <u>Reference Page</u> |
|--------------------------------|-----------------------|
| Comparative Balance Sheet | 110 - 113 |
| Statement of Income | 114 - 117 |
| Statement of Retained Earnings | 118 - 119 |
| Statement of Cash Flows | 120 - 121 |
| Notes to Financial Statements | 122 - 123 |

When accompanying this form, insert the letter or report immediately following the cover sheet. Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under the date of _____ we have also reviewed schedules _____ of Form P-522 for the year filed with the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (d) Federal, state, and local governments and other authorized users may obtain additional blank copies to meet their requirements for a charge from:

Michigan Public Service Commission (Financial Analysis & Audit Division)
Revenue Requirements Section
7109 W Saginaw Hwy, PO Box 30221
Lansing, MI 48909

IV. When to Submit

Submit this report form on or before April 30 of the year following the year covered by this report.

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (USOA). Interpret all accounting words and phrases in accordance with the USOA.
- II. Enter in whole number (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required). The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances

at the end of the current reporting year, and use for statement of income accounts the current year's amounts.

- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to respondent, either
 - (a) Enter the words "NOT APPLICABLE" on the particular page(s), OR
 - (b) Omit the page(s) and enter "NA", "NONE", or "NOT APPLICABLE" in column (c) on the List of Schedules, pages 2, 3, 4.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means or reproduction provided the impressions are clear and readable.
- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (See VIII, below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:

Michigan Public Service Commission (Financial Analysis & Audit Division)
Revenue Requirements Section
7109 W Saginaw Hwy, PO Box 30221
Lansing, MI 48909
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Report all gas volumes on a pressure base of 14.65 psia and a temperature base of 60° F.
- XIII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of preprinted schedules if they are in substantially the same format.

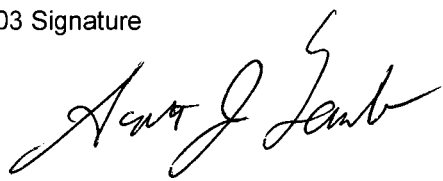
DEFINITIONS

- I. BTU per cubic foot - The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60° F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32° F, and under standard gravitational force (980.65 cm. Per sec. ²) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state. (Sometimes called gross heating value or total heating value.)

- I. Commission Authorization (Comm. Auth.) - The authorization of the Michigan Public Service Commission, or any other Commission. Name the Commission whose authorization was obtained and give the date of the authorization.
- II. Respondent - The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

MPSC FORM P-522

ANNUAL REPORT OF NATURAL GAS COMPANIES (Major and Nonmajor)

| IDENTIFICATION | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| 01 Exact Legal Name of Respondent Upper Michigan Energy Resources Corporation | 02 Year of Report December 31, 2019 | |
| 03 Previous Name and Date of Change (if name changed during year) | | |
| 04 Address of Principal Business Office at End of Year (Street, City, State, Zip) 231 West Michigan Street, Milwaukee, WI 53203 | | |
| 05 Name of Contact Person Scott J. Maas | 06 Title of Contact Person Controller - Corporate Services | |
| 07 Address of Contact Person (Street, City, State, Zip) 700 North Adams Street, Green Bay, WI, 54301 | | |
| 08 Telephone of Contact Person, Including Area Code: (920) 433-1421 | 09 This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 10 Date of Report (Mo, Da, Yr) April 29, 2020 |
| ATTESTATION | | |
| The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report. | | |
| 01 Name Scott J. Lauber | 03 Signature  | 04 Date Signed (Mo, Da, Yr) April 29, 2020 |
| 02 Title Senior Executive Vice President and CFO | | |

| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------|
| LIST OF SCHEDULES (Natural Gas Utility) | | | |
| Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reports for | | certain pages. Omit pages where the responses are "none," "not applicable," or "NA." | |
| Title of Schedule (a) | Reference Page No. (b) | Remarks (c) | |
| GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS | | | |
| General Information | 101 | See MPSC Form P-521 Page 101 | |
| Control Over Respondent & Other Associated Companies | M 102 | See MPSC Form P-521 Page 102 | |
| Corporations Controlled by Respondent | 103 | None | |
| Officers and Employees | M 104 | See MPSC Form P-521 Page 104 | |
| Directors | 105 | See MPSC Form P-521 Page 105 | |
| Security Holders and Voting Powers | M 106-107 | See MPSC Form P-521 Pages 106-107 | |
| Important Changes During the Year | 108-109 | See MPSC Form P-521 Pages 108-109 | |
| Comparative Balance Sheet | M 110-113 | See MPSC Form P-521 Pages 110-113 | |
| Statement of Income for the Year | M 114-117 | See MPSC Form P-521 Pages 114-117 | |
| Statement of Retained Earnings for the Year | M 118-119 | See MPSC Form P-521 Pages 118-119 | |
| Statement of Cash Flows | 120-121 | See MPSC Form P-521 Pages 120-121 | |
| Notes to Financial Statements | 122-123 | See MPSC Form P-521 Pages 122-123 | |
| BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits) | | | |
| Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion | 200-201 | See MPSC Form P-521 Pages 200-201 | |
| Gas Plant in Service | M 204-212B | | |
| Gas Plant Leased to Others | 213 | None | |
| Gas Plant Held for Future Use | 214 | None | |
| Production Properties Held for Future Use | 215 | None | |
| Construction Work in Progress - Gas | 216 | | |
| Construction Overheads - Gas | 217 | | |
| General Description of Construction Overhead Procedure | M 218 | See MPSC Form P-521 Page 218 | |
| Accumulated Provision for Depreciation of Gas Utility Plant | M 219 | | |
| Gas Stored | 220 | None | |
| Nonutility Property | 221 | None | |
| Accumulated Provision for Depreciation and Amortization of Nonutility Property | 221 | None | |
| Investments | 222-223 | None | |
| Investment in Subsidiary Companies | 224-225 | None | |
| Gas Prepayments Under Purchase Agreements | 226-227 | None | |
| Advances for Gas Prior to Initial Deliveries or Commission Certification | 229 | None | |
| Prepayments | 230 | | |
| Extraordinary Property Losses | 230 | None | |
| Unrecovered Plant and Regulatory Study Costs | 230 | None | |
| Preliminary Survey and Investigation Charges | 231 | None | |
| Other Regulatory Assets | 232 | See MPSC Form P-521 Page 232 | |
| Miscellaneous Deferred Debits | 233 | See MPSC Form P-521 Page 233 | |
| Accumulated Deferred Income Taxes (Account 190) | 234-235 | See MPSC Form P-521 Page 234A-B | |

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|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

LIST OF SCHEDULES (Natural Gas Utility)

| Title of Schedule (a) | Reference Page No. (b) | Remarks (c) |
|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------|
| BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) | | |
| Capital Stock | 250-251 | See MPSC Form P-521 Pages 250-251 |
| Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock | 252 | None |
| Other Paid-in Capital | 253 | See MPSC Form P-521 Page 253 |
| Discount on Capital Stock | 254 | None |
| Capital Stock Expense | 254 | None |
| Securities Issued or Assumed and Securities Refunded or Retired During the Year | 255 | See MPSC Form P-521 Page 255 |
| Long Term Debt | 256-257 | See MPSC Form P-521 Pages 256-257 |
| Unamortized Debt Expense, Premium and Discount on Long-Term Debt | 258-259 | |
| Unamortized Loss and Gain on Required Debt | 260 | None |
| Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes | M 261A-B | See MPSC Form P-521 Page 261 |
| Calculation of Federal Income Tax | M 261C-D | See MPSC Form P-521 Page 261 |
| Taxes Accrued, Prepaid and Charged During Year | 262-263 | See MPSC Form P-521 Pages 262-263 |
| Investment Tax Credits Generated and Utilized | 264-265 | Pages eliminated by MPSC |
| Accumulated Deferred Investment Tax Credits | M 266-267 | None |
| Miscellaneous Current and Accrued Liabilities | M 266-267 | See MPSC Form P-521 Page 268 |
| Other Deferred Credits | 269 | None |
| Accumulated Deferred Income Taxes - Accelerated Amortization Property | 272-273 | None |
| Accumulated Deferred Income Taxes - Other Property | 274-275 | See MPSC Form P-521 Pages 274-275 |
| Accumulated Deferred Income Taxes - Other | M 276A-B | See MPSC Form P-521 Pages 276A-B |
| Other Regulatory Liabilities | 278 | See MPSC Form P-521 Page 278 |
| INCOME ACCOUNT SUPPORTING SCHEDULES | | |
| Gas Operating Revenues | 300-301 | |
| Rates and Sales Section | M 305A-C | |
| Off-System Sales - Natural Gas | M 310A-B | None |
| Revenue from Transportation of Gas of Others - Natural Gas | 312-313 | |
| Sales of Products Extracted from Natural Gas | 315 | None |
| Revenues from Natural Gas Processed by Others | 315 | None |
| Gas Operation and Maintenance Expenses | M 320-325 | |
| Number of Gas Department Employees | 325 | None |
| Exploration and Development Expenses | 326 | None |
| Abandoned Leases | 326 | None |
| Gas Purchases | M 327, 327A-B | |
| Exchange Gas Transactions | 328-330 | None |
| Gas Used in Utility Operations - Credit | 331 | |
| Transmission and Compression of Gas by Others | 332-333 | None |
| Other Gas Supply Expenses | 334 | |
| Miscellaneous General Expenses - Gas | M 335 | |
| Depreciation, Depletion and Amortization of Gas Plant | 336-338 | |
| Income from Utility Plan Leased to Others | 339 | None |
| Particulars Concerning Certain Income Deduction and Interest Charges | 340 | See MPSC Form P-521 Page 340 |

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|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
| LIST OF SCHEDULES (Natural Gas Utility) | | | |
| Title of Schedule (a) | Reference Page No. (b) | Remarks (c) | |
| COMMON SECTION | | | |
| Regulatory Commission Expenses | 350-351 | See MPSC Form P-521 Pages 350-351 | |
| Research, Development and Demonstration Activities | 352-353 | See MPSC Form P-521 Pages 352-353 | |
| Distribution of Salaries and Wages | 354-355 | See MPSC Form P-521 Pages 354-355 | |
| Charges for Outside Professional and Other Consultative Services | 357 | See MPSC Form P-521 Page 357 | |
| GAS PLANT STATISTICAL DATA | | | |
| Natural Gas Reserves and Land Acreage | 500-501 | None | |
| Changes in Estimated Hydrocarbon Reserves and Costs, and Net Realized Value | 504-505 | None | |
| Compressor Stations | 508-509 | None | |
| Gas and Oil Wells | 510 | None | |
| Gas Storage Projects | M 512-513 | None | |
| Distribution and Transmission Lines | M 514 | None | |
| Liquefied Petroleum Gas Operations | 516-517 | None | |
| Distribution System Peak Deliveries | M 518 | None | |
| Auxiliary Peaking Facilities | 519 | None | |
| System Map | 522 | | |
| Footnote Data | 551 | | |
| Stockholders' Report | -- | | |
| MPSC SCHEDULES | | | |
| Reconciliation of Deferred Income Tax Expenses | 117A-B | See MPSC Form P-521 Pages 117A-B | |
| Operating Loss Carryforward | 117C | None | |
| Notes & Accounts Receivable Summary for Balance Sheet | 228A | See MPSC Form P-521 Page 226A | |
| Accumulated Provision for Uncollectible Accounts - Credit | 228A | See MPSC Form P-521 Page 226A | |
| Receivables From Associated Companies | 228B | See MPSC Form P-521 Page 226B | |
| Materials and Supplies | 228C | See MPSC Form P-521 Page 227 | |
| Notes Payable | 260A | None | |
| Payables to Associated Companies | 260B | See MPSC Form P-521 Page 260B | |
| Customer Advances for Construction | 268 | See MPSC Form P-521 Page 268 | |
| Accumulated Deferred Income Taxes - Temporary | 277 | None | |
| Gas Operation and Maintenance Expenses (Nonmajor) | 320N-324N | Not Applicable | |
| Lease Rentals Charged | 333A-333D | See MPSC Form P-521 Pages 333A-D | |
| Depreciation, Depletion and Amortization of Gas Plant (Nonmajor) | 336N | Not Applicable | |
| Particulars Concerning Certain Other Income Accounts | 341 | See MPSC Form P-521 Page 341 | |
| Gain or Loss on Disposition of Property | 342A-B | None | |
| Expenditures for Certain Civic, Political and Related Activities | 343 | See MPSC Form P-521 Page 340 | |
| Common Utility Plant and Expenses | 356 | See MPSC Form P-521 Page 356 | |
| Summary of Costs Billed to Associated Companies | 358-359 | See MPSC Form P-521 Pages 358-359 | |
| Summary of Costs Billed from Associated Companies | 360-361 | See MPSC Form P-521 Pages 360-361 | |

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| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106)

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified - Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and</p> | <p>include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements.</p> <p>Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distributions of these</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Line No. | Acct. No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
|----------|-----------|-----------------------------------------|-----------------------------------------|----------------------|
| 1 | | 1. Intangible Plant | | |
| 2 | 301 | Organization | | |
| 3 | 302 | Franchises and Consents | | |
| 4 | 303 | Miscellaneous Intangible Plant | 0 | 26,014 |
| 5 | | TOTAL Intangible Plant | - | 26,014 |
| 6 | | 2. Production Plant | | |
| 7 | | Manufactured Gas Production Plant | | |
| 8 | 304.1 | Land | | |
| 9 | 304.2 | Land Rights | | |
| 10 | 305 | Structures and Improvements | | |
| 11 | 306 | Boiler Plant Equipment | | |
| 12 | 307 | Other Power Equipment | | |
| 13 | 308 | Coke Ovens | | |
| 14 | 309 | Producer Gas Equipment | | |
| 15 | 310 | Water Gas Generating Equipment | | |
| 16 | 311 | Liquefied Petroleum Gas Equipment | | |
| 17 | 312 | Oil Gas Generating Equipment | | |
| 18 | 313 | Generating Equipment-Other Processes | | |
| 19 | 314 | Coal, Coke and Ash Handling Equipment | | |
| 20 | 315 | Catalytic Cracking Equipment | | |
| 21 | 316 | Other Reforming Equipment | | |
| 22 | 317 | Purification Equipment | | |
| 23 | 318 | Residual Refining Equipment | | |
| 24 | 319 | Gas Mixing Equipment | | |
| 25 | 320 | Other Equipment | | |
| 26 | 321 | Asset Retirement Costs | | |
| 27 | | TOTAL Manufactured Gas Production Plant | - | - |

| | | | |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | Acct. No. | Line No. |
|------------------------|------------------------|----------------------|--------------------------------------|--------------|-------------|
| | | | | | 1 |
| | | | | 301 | 2 |
| | | | | 302 | 3 |
| | | | 26,014 | 303 | 4 |
| - | - | - | 26,014 | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| | | | - | 304.1 | 8 |
| | | | - | 304.2 | 9 |
| | | | - | 305 | 10 |
| | | | - | 306 | 11 |
| | | | - | 307 | 12 |
| | | | - | 308 | 13 |
| | | | - | 309 | 14 |
| | | | - | 310 | 15 |
| | | | - | 311 | 16 |
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| | | | - | 316 | 21 |
| | | | - | 317 | 22 |
| | | | - | 318 | 23 |
| | | | - | 319 | 24 |
| | | | - | 320 | 25 |
| | | | - | 321 | 26 |
| - | - | - | - | | 27 |

| Name of Respondent | | This Report Is: | Date of Report | Year of Report |
|-----------------------------------------------------------------------|-----------|----------------------------------------------------------------------------------------------------|-------------------------------------|-------------------|
| Upper Michigan Energy Resources Corporation | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/29/2020 | December 31, 2019 |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued) | | | | |
| Line No. | Acct. No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
| 28 | | Natural Gas Production & Gathering Plant | | |
| 29 | 325.1 | Producing Lands | | |
| 30 | 325.2 | Producing Leaseholds | | |
| 31 | 325.3 | Gas Rights | | |
| 32 | 325.4 | Rights-of-Way | | |
| 33 | 325.5 | Other Land | | |
| 34 | 325.6 | Other Land Rights | | |
| 35 | 326 | Gas Well Structures | | |
| 36 | 327 | Field Compressor Station Structures | | |
| 37 | 328 | Field Measuring and Regulating Station Structures | | |
| 38 | 329 | Other Structures | | |
| 39 | 330 | Producing Gas Wells-Well Construction | | |
| 40 | 331 | Producing Gas Wells-Well Equipment | | |
| 41 | 332 | Field Lines | | |
| 42 | 333 | Field Compressor Station Equipment | | |
| 43 | 334 | Field Measuring and Regulating Station Equipment | | |
| 44 | 335 | Drilling and Cleaning Equipment | | |
| 45 | 336 | Purification Equipment | | |
| 46 | 337 | Other Equipment | | |
| 47 | 338 | Unsuccessful Exploration & Development Costs | | |
| 48 | 339 | Asset Retirement Costs | | |
| 49 | | TOTAL Production and Gathering Plant | - | - |
| 50 | | Products Extraction Plant | | |
| 51 | 340.1 | Land | | |
| 52 | 340.2 | Land Rights | | |
| 53 | 341 | Structures and Improvements | | |
| 54 | 342 | Extraction and Refining Equipment | | |
| 55 | 343 | Pipe Lines | | |
| 56 | 344 | Extracted Products Storage Equipment | | |
| 57 | 345 | Compressor Equipment | | |
| 58 | 346 | Gas Measuring and Regulating Equipment | | |
| 59 | 347 | Other Equipment | | |
| 60 | 348 | Asset Retirement Costs | | |
| 61 | | TOTAL Products Extraction Plant | - | - |
| 62 | | TOTAL Natural Gas Production Plant | - | - |
| 63 | | SNG Production Plant (Submit Supplemental Statement) | | |
| 64 | | TOTAL Production Plant | - | - |
| 65 | | 3. Natural Gas Storage and Processing Plant | | |
| 66 | | Underground Storage Plant | | |
| 67 | 350.1 | Land | | |

| Name of Respondent | This Report Is: | Date of Report | Year of Report | | |
|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------|----------------------------|----------------------------------|--------------|-------------|
| Upper Michigan Energy Resources Corporation | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/29/2020 | December 31, 2019 | | |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued) | | | | | |
| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | Acct. No. | Line No. |
| | | | | | 28 |
| | | | \$ - | 325.1 | 29 |
| | | | - | 325.2 | 30 |
| | | | - | 325.3 | 31 |
| | | | - | 325.4 | 32 |
| | | | - | 325.5 | 33 |
| | | | - | 325.6 | 34 |
| | | | - | 326 | 35 |
| | | | - | 327 | 36 |
| | | | - | 328 | 37 |
| | | | - | 329 | 38 |
| | | | - | 330 | 39 |
| | | | - | 331 | 40 |
| | | | - | 332 | 41 |
| | | | - | 333 | 42 |
| | | | - | 334 | 43 |
| | | | - | 335 | 44 |
| | | | - | 336 | 45 |
| | | | - | 337 | 46 |
| | | | - | 338 | 47 |
| | | | - | 339 | 48 |
| - | - | - | - | | 49 |
| | | | | | 50 |
| | | | - | 340.1 | 51 |
| | | | - | 340.2 | 52 |
| | | | - | 341 | 53 |
| | | | - | 342 | 54 |
| | | | - | 343 | 55 |
| | | | - | 344 | 56 |
| | | | - | 345 | 57 |
| | | | - | 346 | 58 |
| | | | - | 347 | 59 |
| | | | - | 348 | 60 |
| - | - | - | - | | 61 |
| - | - | - | - | | 62 |
| | | | - | | 63 |
| - | - | - | - | | 64 |
| | | | | | 65 |
| | | | | | 66 |
| | | | - | 350.1 | 67 |

| Name of Respondent | | This Report Is: | Date of Report | Year of Report |
|-----------------------------------------------------------------------|-----------|----------------------------------------------------------------------------------------------------|-------------------------------------|-------------------|
| Upper Michigan Energy Resources Corporation | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/29/2020 | December 31, 2019 |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued) | | | | |
| Line No. | Acct. No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
| 68 | 350.2 | Rights-of-Way | | |
| 69 | 351 | Structures and Improvements | | |
| 70 | 352 | Wells | | |
| 71 | 352.1 | Storage Leaseholds and Rights | | |
| 72 | 352.2 | Reservoirs | | |
| 73 | 352.3 | Non-Recoverable Natural Gas | | |
| 74 | 353 | Lines | | |
| 75 | 354 | Compressor Station Equipment | | |
| 76 | 355 | Measuring and Regulating Equipment | | |
| 77 | 356 | Purification Equipment | | |
| 78 | 357 | Other Equipment | | |
| 79 | 358 | Gas in Underground Storage-Noncurrent | | |
| 80 | 358 | Asset Retirement Costs | | |
| 81 | | TOTAL Underground Storage Plant | - | - |
| 82 | | Other Storage Plant | | |
| 83 | 360.1 | Land | | |
| 84 | 360.2 | Land Rights | | |
| 85 | 361 | Structures and Improvements | | |
| 86 | 362 | Gas Holders | | |
| 87 | 363 | Purification Equipment | | |
| 88 | 363.1 | Liquefaction Equipment | | |
| 89 | 363.2 | Vaporizing Equipment | | |
| 90 | 363.3 | Compressor Equipment | | |
| 91 | 363.4 | Measuring and Regulating Equipment | | |
| 92 | 363.5 | Other Equipment | | |
| 93 | 363.6 | Asset Retirement Costs | | |
| 94 | | TOTAL Other Storage Plant | - | - |
| 95 | | Base Load Liquefied NG Terminating and Processing Plant | | |
| 96 | 364.1 | Land | | |
| 97 | 364.1a | Land Rights | | |
| 98 | 364.2 | Structures and Improvements | | |
| 99 | 364.3 | LNG Processing Terminal Equipment | | |
| 100 | 364.4 | LNG Transportation Equipment | | |
| 101 | 364.5 | Measuring and Regulating Equipment | | |
| 102 | 364.6 | Compressor Station Equipment | | |
| 103 | 364.7 | Communication Equipment | | |
| 104 | 364.8 | Other Equipment | | |
| 105 | | TOTAL Base Load LNG Terminating and Processing Plant | - | - |
| 106 | | | | |
| 107 | | TOTAL Natural Gas Storage and Processing Plant | - | - |

| Name of Respondent | This Report Is: | Date of Report | Year of Report | | |
|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------|----------------------------|----------------------------------|--------------|-------------|
| Upper Michigan Energy Resources Corporation | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/29/2020 | December 31, 2019 | | |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued) | | | | | |
| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | Acct. No. | Line No. |
| | | | \$ - | 350.2 | 68 |
| | | | - | 351 | 69 |
| | | | - | 352 | 70 |
| | | | - | 352.1 | 71 |
| | | | - | 352.2 | 72 |
| | | | - | 352.3 | 73 |
| | | | - | 353 | 74 |
| | | | - | 354 | 75 |
| | | | - | 355 | 76 |
| | | | - | 356 | 77 |
| | | | - | 357 | 78 |
| | | | - | 358 | 79 |
| | | | - | 358.1 | 80 |
| - | - | - | - | | 81 |
| | | | | | 82 |
| | | | - | 360.1 | 83 |
| | | | - | 360.2 | 84 |
| | | | - | 361 | 85 |
| | | | - | 362 | 86 |
| | | | - | 363 | 87 |
| | | | - | 363.1 | 88 |
| | | | - | 363.2 | 89 |
| | | | - | 363.3 | 90 |
| | | | - | 363.4 | 91 |
| | | | - | 363.5 | 92 |
| | | | - | 363.6 | 93 |
| - | - | - | - | | 94 |
| | | | | | 95 |
| | | | - | 364.1 | 96 |
| | | | - | 364.1a | 97 |
| | | | - | 364.2 | 98 |
| | | | - | 364.3 | 99 |
| | | | - | 364.4 | 100 |
| | | | - | 364.5 | 101 |
| | | | - | 364.6 | 102 |
| | | | - | 364.7 | 103 |
| | | | - | 364.8 | 104 |
| - | - | - | - | | 105 |
| | | | | | 106 |
| - | - | - | - | | 107 |

| Name of Respondent Upper Michigan Energy Resources Corporation | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued) | | | | |
| Line No. | Acct. No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
| 108 | | 4. Transmission Plant | | |
| 109 | 365.1 | Land | 25,595 | |
| 110 | 365.2 | Land Rights | | |
| 111 | 365.3 | Rights-of-Way | | |
| 112 | 366 | Structures and Improvements | | |
| 113 | 367 | Mains | | |
| 114 | 368 | Compressor Station Equipment | | |
| 115 | 369 | Measuring and Regulating Station Equipment | 533,098 | 22,063 |
| 116 | 370 | Communication Equipment | | |
| 117 | 371 | Other Equipment | | |
| 118 | 372 | Asset Retirement Costs | | |
| 119 | | TOTAL Transmission Plant | 558,693 | 22,063 |
| 120 | | 5. Distribution Plant | | |
| 121 | 374.1 | Land | 709,824 | |
| 122 | 374.2 | Land Rights | | |
| 123 | 375 | Structures and Improvements | | |
| 124 | 376 | Mains | 4,233,419 | 1,367,986 |
| 125 | 377 | Compressor Station Equipment | | |
| 126 | 378 | Measuring and Regulating Station Equip.-General | 143,928 | 166,869 |
| 127 | 379 | Measuring and Regulating Station Equip.-City Gate | | |
| 128 | 380 | Services | 1,848,272 | 291,872 |
| 129 | 381 | Meters | 1,644,602 | |
| 130 | 382 | Meter Installations | | |
| 131 | 383 | House Regulators | 211,883 | 11,511 |
| 132 | 384 | House Regulator Installations | | |
| 133 | 385 | Industrial Measuring and Regulating Station Equip. | 67,089 | |
| 134 | 386 | Other Property on Customer's Premises | | |
| 135 | 387 | Other Equipment | | |
| 136 | 388 | Asset Retirement Costs | | |
| 137 | | TOTAL Distribution Plant | 8,859,017 | 1,838,238 |
| 138 | | 6. General Plant | | |
| 139 | 389.1 | Land | | |
| 140 | 389.2 | Land Rights | | |
| 141 | 390 | Structures and Improvements | | |
| 142 | 391 | Office Furniture and Equipment | | 2,935 |
| 143 | 391.1 | Computers and Computer Relating Equipment | | |
| 144 | 392 | Transportation Equipment | | |
| 145 | 393 | Stores Equipment | | |
| 146 | 394 | Tools, Shop and Garage Equipment | | |
| 147 | 395 | Laboratory Equipment | | |

| Name of Respondent | This Report Is: | Date of Report | Year of Report | | |
|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------|----------------------------|----------------------------------|--------------|-------------|
| Upper Michigan Energy Resources Corporation | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/29/2020 | December 31, 2019 | | |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued) | | | | | |
| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | Acct. No. | Line No. |
| | | | | | 108 |
| | | | 25,595 | 365.1 | 109 |
| | | | - | 365.2 | 110 |
| | | | - | 365.3 | 111 |
| | | | - | 366 | 112 |
| | | | - | 367 | 113 |
| | | | - | 368 | 114 |
| | | | 555,161 | 369 | 115 |
| | | | - | 370 | 116 |
| | | | - | 371 | 117 |
| | | | - | 372 | 118 |
| - | - | - | 580,756 | | 119 |
| | | | | | 120 |
| | | | 709,824 | 374.1 | 121 |
| | | | - | 374.2 | 122 |
| | | | - | 375 | 123 |
| 137,032 | | | 5,464,373 | 376 | 124 |
| | | | - | 377 | 125 |
| | | | 310,797 | 378 | 126 |
| | | | - | 379 | 127 |
| 135,467 | | | 2,004,677 | 380 | 128 |
| 9,556 | | 444,093 | 2,079,139 | 381 | 129 |
| | | | - | 382 | 130 |
| 6,422 | | | 216,972 | 383 | 131 |
| | | | - | 384 | 132 |
| | | | 67,089 | 385 | 133 |
| | | | - | 386 | 134 |
| | | | - | 387 | 135 |
| | | | - | 388 | 136 |
| 288,477 | - | 444,093 | 10,852,871 | | 137 |
| | | | | | 138 |
| | | | - | 389.1 | 139 |
| | | | - | 389.2 | 140 |
| | | | - | 390 | 141 |
| | | | 2,935 | 391 | 142 |
| | | | - | 391.1 | 143 |
| | | | - | 392 | 144 |
| | | | - | 393 | 145 |
| | | | - | 394 | 146 |
| | | | - | 395 | 147 |

| Name of Respondent Upper Michigan Energy Resources Corporation | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued) | | | | |
| Line No. | Acct. No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
| 148 | 396 | Power Operated Equipment | | |
| 149 | 397 | Communication Equipment | 91,330 | 7,042 |
| 150 | 398 | Miscellaneous Equipment | | |
| 151 | | SUBTOTAL (Lines 132 thru 143) | 91,330 | 9,977 |
| 152 | 399 | Other Tangible Property | | |
| 153 | 399.1 | Asset Retirement Costs | | |
| 154 | | TOTAL General Plant | 91,330 | 9,977 |
| 155 | | TOTAL (Accounts 101 and 106) | 9,509,040 | 1,896,292 |
| 156 | 101.1 | Property Under Capital Leases | | |
| 157 | 102 | Gas Plant Purchased (See Instruction 8) | | |
| 158 | (Less) 102 | Gas Plant Sold (See Instruction 8) | | |
| 159 | 103 | Experimental Gas Plant Unclassified | | |
| 160 | | TOTAL GAS PLANT IN SERVICE | \$ 9,509,040 | \$ 1,896,292 |

| Name of Respondent | | This Report Is: | | Date of Report | Year of Report | |
|----------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------|----------------------------------|----------------------------|-------------------|--|
| Upper Michigan Energy Resources Corporation | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | (Mo, Da, Yr) 04/29/2020 | December 31, 2019 | |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued) | | | | | | |
| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | Acct. No. | Line No. | |
| | | | \$ - | 396 | 148 | |
| | | | 98,372 | 397 | 149 | |
| | | | - | 398 | 150 | |
| - | - | - | 101,307 | | 151 | |
| | | | - | 399 | 152 | |
| | | | - | 399.1 | 153 | |
| - | - | - | 101,307 | | 154 | |
| 288,477 | \$ - | 444,093 | 11,560,948 | | 155 | |
| | | | - | 101.1 | 156 | |
| | | | - | 102 | 157 | |
| | | | - | (102) | 158 | |
| | | | - | 103 | 159 | |
| \$ 288,477 | \$ - | \$ 444,093 | \$ 11,560,948 | | 160 | |

| Name of Respondent Upper Michigan Energy Resources Corporation | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|---------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| CONSTRUCTION WORK IN PROGRESS - GAS (Account 107) | | | | |
| 1. Report below descriptions and balances at end of year of projects in process of construction (107). | | Development, and Demonstration (see Account 107 of the Uniform System of Accounts). | | |
| 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, | | 3. Minor projects (less than \$500,000) may be grouped. | | |
| Line No. | Description of Project (a) | Construction Work in Progress-Gas (Account 107) (b) | Estimated Additional Cost of Project (c) | |
| 1 | | | | |
| 2 | Projects with balances less than \$500,000 | 2,079 | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
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| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |
| 43 | TOTAL | 2,079 | 0 | |

| | | | |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

CONSTRUCTION OVERHEADS - GAS

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.

2. On page 218 furnish information concerning construction overheads.

3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.

4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

| Line No. | Description of Overhead (a) | Total Amount Charged for the Year (b) | Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c) |
|----------|--------------------------------|------------------------------------------|---------------------------------------------------------------------------------------------------|
| 1 | AFUDC | 1,680 | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
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| 38 | | | |
| 39 | | | |
| 40 | | | |
| 41 | | | |
| 42 | | | |
| 43 | | | |
| 44 | | | |
| 45 | TOTAL | 1,680 | |

| | | | |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108 & 110)

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-211, column (d), excluding retirements of non-depreciable property.</p> <p>3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.</p> | <p>If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Section A. Balances and Changes During Year

| Line No. | Item (a) | Total (c + d + e) (b) | Gas Plant in Service (c) | Gas Plant Held for Future Use (d) | Gas Plant Leased to Others (e) |
|----------|----------------------------------------------------------------------|-----------------------------|--------------------------------|--------------------------------------------|-----------------------------------------|
| 1 | Balance Beginning of Year | 4,064,866 | 4,064,866 | | |
| 2 | Depreciation Prov. for Year, Charged to | - | | | |
| 3 | (403) Depreciation Expense | 204,958 | 204,958 | | |
| 4 | (403.1) Deprec. and Deplet. Expense | - | | | |
| 5 | (413) Exp. of Gas Plt. Leas. to Others | - | | | |
| 6 | Transportation Expenses-Clearing | - | | | |
| 7 | Other Clearing Accounts | - | | | |
| 8 | Other Accounts (Specify): | - | | | |
| 9 | | - | | | |
| 10 | TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 9) | 204,958 | 204,958 | - | - |
| 11 | Net Charges for Plant Retired: | - | | | |
| 12 | Book Cost of Plant Retired | 288,477 | 288,477 | | |
| 13 | Cost of Removal | 25,060 | 25,060 | | |
| 14 | Salvage (Credit) | - | | | |
| 15 | TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14) | 313,537 | 313,537 | - | - |
| 16 | Other Debit or Credit Items (Describe): | - | | | |
| 17 | Transfers from WPS | (31,806) | (31,806) | | |
| 18 | | - | | | |
| 19 | | - | | | |
| 20 | Balance End of Year (Enter Total of lines 1, 10, 15, & 17) | 3,924,481 | 3,924,481 | - | - |

Section B. Balances at End of Year According to Functional Classifications

| | | | | | |
|----|-----------------------------------------|-----------|-----------|---|---|
| 21 | Production - Manufactured Gas | - | | | |
| 22 | Production and Gathering - Natural Gas | - | | | |
| 23 | Products Extraction - Natural Gas | - | | | |
| 24 | Underground Gas Storage | - | | | |
| 25 | Other Storage Plant | - | | | |
| 26 | Base Load LNG Terminating & Proc. Plt. | - | | | |
| 27 | Transmission | 241,430 | 241,430 | | |
| 28 | Distribution | 3,616,692 | 3,616,692 | | |
| 29 | General | 66,359 | 66,359 | | |
| 30 | TOTAL (Enter total of lines 20 thru 28) | 3,924,481 | 3,924,481 | - | - |

| | | | |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

Depreciation Cost of Removal by Plant Accounting
Per Supplemental Information Request

| | Plant Account | Plant Account Name | Amount |
|----|---------------|---------------------------|-----------|
| 1 | 376 | Mains | \$ 5,630 |
| 2 | 378 | Measuring & Reg Equipment | 1,354 |
| 3 | 380 | Services | 18,076 |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | TOTAL | | \$ 25,060 |
| 9 | | | |
| 10 | | | |
| 11 | | | |
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| 16 | | | |
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| Name of Respondent Upper Michigan Energy Resources Corporation | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 | |
|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------|
| PREPAYMENTS (Account 165) | | | | | | |
| 1. Report below the particulars (details) on each prepayment. | | | | 2. Report all payments for undelivered gas on line 5 and complete pages 226 to 227 showing particulars (details) for gas prepayments. | | |
| Line No. | Nature of Prepayment (a) | Balance at End of Year (In Dollars) (b) | | | | |
| 1 | Prepaid Insurance | 130,510 | | | | |
| 2 | Prepaid Rents | | | | | |
| 3 | Prepaid Taxes (pages 262-263) | | | | | |
| 4 | Prepaid Interest on Commercial Paper | | | | | |
| 5 | Gas Prepayments (pages 226-227) | | | | | |
| 6 | Miscellaneous Prepayments: Licenses, Expenses | | | | | |
| 7 | TOTAL | 130,510 | | | | |
| EXTRAORDINARY PROPERTY LOSSES (Account 182.1) | | | | | | |
| Line No. | Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a) | Total Amount of Loss (b) | Losses Recognized During Year (c) | WRITTEN OFF DURING YEAR | | Balance at End of Year (f) |
| | | | | Account Charged (d) | Amount (e) | |
| 1 | None | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | TOTAL | 0 | 0 | | 0 | 0 |
| UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2) | | | | | | |
| Line No. | Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr).] (a) | Total Amount of Charges (b) | Costs Recognized During Year (c) | WRITTEN OFF DURING YEAR | | Balance at End of Year (f) |
| | | | | Account Charged (d) | Amount (e) | |
| 10 | None | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
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| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | TOTAL | 0 | 0 | | 0 | 0 |

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| Name of Respondent Upper Michigan Energy Resources Corporation | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|--|
| UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226) | | | | | | |
| 1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt. | | | 3. In column (b) show the principal amount of bonds or other long-term debt originally issued. | | | |
| 2. Show premium amounts by enclosing the figures in parentheses. | | | 4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued. | | | |
| Line No. | Designation of Long-Term Debt (a) | Principal Amount of Debt Issued (b) | Total Expense, Premium or Discount (c) | AMORTIZATION PERIOD | | |
| | | | | Date From (d) | Date To (e) | |
| 1 | Unamortized Debt Expense (Account 181) | | | | | |
| 2 | <u>First Mortgage Bonds -</u> <u>Percent</u> | | | | | |
| 3 | | | | | | |
| 4 | (181001501) Series Due | \$ 160,000,000 | \$ 1,281,932 | 8/2/2019 | 8/28/2019 | |
| 5 | August 28, 2029 3.26% | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | \$ 160,000,000 | \$ 1,281,932 | | | |
| 12 | Unamortized Debt Discount (Account 226) | | | | | |
| 13 | | | | | | |
| 14 | <u>First Mortgage Bonds -</u> <u>Percent</u> | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | \$ - | \$ - | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
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| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |

Line 4: Initial debt expense of \$1,281,932 charged to account 181001501 in connection with the 8/28/2019 issuance of \$160,000,000 of 3.26% Debentures due 2029.

| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------|
| UNAMORTIZED DEBT EXPENSE, PREMIUM & DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)(Cont.) | | | | |
| 5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts. | | 6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years. 7. Explain any debits and credits other than amortization debited to Account 428, <i>Amortization of Debt Discount and Expense</i> , or credited to Account 429, <i>Amortization of Premium on Debt - Credit</i> . | | |
| Balance at Beginning of Year (f) | Debits During Year (g) | Credits During Year (h) | Balance at End of Year (i) | Line No. |
| \$ - | \$ 1,281,932 | \$ 52,945 | \$ 1,228,987 | 1 |
| | | | - | 2 |
| | | | - | 3 |
| | | | - | 4 |
| | | | - | 5 |
| | | | - | 6 |
| | | | - | 7 |
| | | | - | 8 |
| | | | - | 9 |
| | | | - | 10 |
| \$ - | \$ 1,281,932 | \$ 52,945 | \$ 1,228,987 | 11 |
| | | | | 12 |
| | | | | 13 |
| | | | | 14 |
| | | | | 15 |
| | | | | 16 |
| | | | | 17 |
| | | | | 18 |
| \$ - | \$ - | \$ - | \$ - | 19 |
| | | | | 20 |
| | | | | 21 |
| | | | | 22 |
| | | | | 23 |
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| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| GAS OPERATING REVENUES (Account 400) | | Geographic Basis | |
| <p>1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted</p> | | <p>for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>4. Report quantities of natural gas sold in Mcf (14.65 psia dry at 60°F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.</p> <p>5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously</p> | |
| Line No. | Title of Account (a) | OPERATING REVENUES | |
| | | Amount for Year (b) | Amount for Previous Year (c) |
| 1 | GAS SERVICE REVENUES | | |
| 2 | 480 Residential Sales | 2,483,128 | 2,339,063 |
| 3 | 481 Commercial & Industrial Sales | | |
| 4 | Small (or Comm.) (See Instr. 6) | 524,768 | 430,550 |
| 5 | Large (or Ind.) (See Instr. 6) | 618,185 | 632,531 |
| 6 | 482 Other Sales to Public Authorities | | |
| 7 | 484 Interdepartmental Sales | 8,899 | 8,103 |
| 8 | TOTAL Sales to Ultimate Consumers | 3,634,980 | 3,410,247 |
| 9 | 483 Sales for Resale | | |
| 10 | TOTAL Nat. Gas Service Revenues | 3,634,980 | 3,410,247 |
| 11 | Revenues from Manufactured Gas | | |
| 12 | TOTAL Gas Service Revenues | 3,634,980 | 3,410,247 |
| 13 | OTHER OPERATING REVENUES | | |
| 14 | 485 Intracompany Transfers | | |
| 15 | 487 Forfeited Discounts | 7,415 | 16,449 |
| 16 | 488 Misc. Service Revenues | 2,400 | 1,600 |
| 17 | 489 Rev. from Trans. of Gas of Others | 429,360 | 404,975 |
| 18 | 490 Sales of Prod. Ext. from Nat. Gas | | |
| 19 | 491 Rev. from Nat. Gas Proc. by Others | | |
| 20 | 492 Incidental Gasoline and Oil Sales | | |
| 21 | 493 Rent from Gas Property | | |
| 22 | 494 Interdepartmental Rents | | |
| 23 | 495 Other Gas Revenues | 102,832 | 146,523 |
| 24 | TOTAL Other Operating Revenues | 542,007 | 569,547 |
| 25 | TOTAL Gas Operating Revenues | 4,176,987 | 3,979,794 |
| 26 | (Less) 496 Provision for Rate Refunds | | |
| 27 | TOTAL Gas Operating Revenues Net of Provision for Refunds | 4,176,987 | |
| 28 | Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.) | 3,626,081 | |
| 29 | Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities) | | |
| 30 | Sales for Resale | | |
| 31 | Other Sales to Pub. Auth. (Local Dist. Only) | | |
| 32 | Interdepartmental Sales | 8,899 | |
| 33 | TOTAL (Same as Line 10, Columns (b) and (d)) | 3,634,980 | |

| | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------|
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 | |
| GAS OPERATING REVENUES (Account 400) (Continued) | | | Geographic Basis | |
| reported figures, explain any inconsistencies in a footnote. 6. <i>Commercial and Industrial Sales</i> , Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf | | per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.) 7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases. | | |
| THERMS MCF OF NATURAL GAS SOLD * | | AVG. NO. OF NAT. GAS CUSTRS. PER MO. | | Line |
| Quantity for Year (d) | Quantity for Previous Year (e) | Number for Year (f) | Number for Previous Year (g) | No. |
| | | | | 1 |
| 4,902,048 | 4,698,778 | 4,874 | 4,839 | 2 |
| | | | | 3 |
| 1,092,101 | 894,059 | 402 | 434 | 4 |
| 976,163 | 976,825 | 45 | 45 | 5 |
| | | | | 6 |
| 17,948 | 15,963 | 1 | 1 | 7 |
| 6,988,260 | 6,585,625 | 5,322 | 5,319 | 8 |
| | | | | 9 |
| 6,988,260 | 6,585,625 | 5,322 | 5,319 | 10 |
| NOTES | | | | 11 |
| *All gas volume information is reported in therms | | | | 12 |
| | | | | 13 |
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| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

RATE AND SALES SECTION

DEFINITIONS OF CLASSES OF SERVICE AND INSTRUCTIONS PERTAINING TO STATEMENTS ON SALES DATA

In the definitions below, the letters preceding the captions distinguish the main classes from the subclasses. Show the data broken into the subclasses if possible, but if not, report data under the main classes, drawing a dash through the subclass.

When gas measured through a single meter is used for more than one class of service as here defined, as for example, for both commercial and residential purposes, assign the total to the class having the principal use.

Average Number of Customers. Number of customers should be reported on the basis of number of meters, plus number of flat-rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for code group of meters so added. The average number of customers means the average of the 12 figures at the close of each month.

Thousands of Cubic Feet or Therms Sold (indicate which one by crossing out the one that does not apply). Give net figures, exclusive of respondent's own use and losses.

Revenues. This term covers revenues derived from (a) Sale of Gas (exclusive of forfeited discounts and penalties) and (b) Other Gas Revenues, such as rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, servicing of customers' installations and miscellaneous gas revenues.

AB. Residential Service. This class includes all sales of gas for residential uses such as cooking, refrigeration, water heating, space heating and other domestic uses.

A. Residential Service. This class includes all sales of gas for residential use except space heating.

B. Residential Space Heating. This class includes all sales of gas for space heating including gas for other residential uses only when measured through the same meter.

CD. Commercial Service. This class includes service rendered primarily to commercial establishments such as restaurants, hotels, clubs, hospitals, recognized rooming and boarding houses (but not individual tenants therein), garages, churches, warehouses, etc.

C. Commercial Service. This class includes all sales of gas for commercial use except space heating.

D. Commercial Space Heating. This class includes all sales of gas for space heating including gas for other commercial uses only when measured through the same meter.

E. Industrial Service. This class includes service rendered primarily to manufacturing and industrial establishments where gas is used principally for large power, heating and metallurgical purposes.

F. Public Service and Highway Lighting. Covers service rendered to municipalities or other governmental units for the purpose of lighting streets, highways, parks and other public places.

G. Other Sales to Public Authorities. Covers service rendered to municipalities or other governmental units for lighting, heating, cooking, water heating and other general uses.

H. Interdepartmental Sales. This class includes gas supplied by the gas department to other departments of the utility when the charges therefor are at tariff or other specific rates.

I. Other Sales to Public Authorities. This class includes all service to ultimate consumers not included in the foregoing described classifications.

* **A - I. Total Sales to Ultimate Consumers.** This is the total of the foregoing described classifications.

J. Sales to Other Gas Utilities for Resale. This class includes all sales of gas to other gas utilities or to public authorities for resale to ultimate consumers.

K. Other Gas Revenues. Revenues derived from operations of the respondent other than sales of gas. They include rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, services of customers' installations and miscellaneous gas revenues, such as fees and charges for changing, connecting and disconnecting service, profit on sales of materials and supplies not ordinarily purchased for resale, commissions on sales or distribution of others' gas (sold under rates filed by such others), management or supervision fees, sale of steam (except where the respondent furnishes steam-heating service) and rentals from leased property on customers' premises.

* **A - K. Total Gas Operating Revenues.** The total of all the foregoing accounts.

Separate Schedules for Each State. Separate schedules in this section should be filed for each state in which the respondent operates.

Estimates. If actual figures are not available for the schedules in this section, give estimates. Explain the methods used and the factual basis of the estimates, using supplementary sheets, if necessary.

| Name of Respondent Upper Michigan Energy Resources Corporation | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 | | |
|-------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------------------|-------------------------------------|-----------------------------|-------------------------------|
| 625-A. SALES DATA FOR THE YEAR (For the State of Michigan) | | | | | | | |
| | | | | | | Geographic Basis | |
| Line No. | Class of Service (a) | Average Number of Customers per Month (b) | Gas Sold Therms Mcf* (c) | Revenue (Show to nearest dollar) (d) | AVERAGES | | |
| | | | | | Therms Mcf* per Customer (e) | Revenue per Customer (f) | Revenue per Therm Mcf* (g) |
| 1 | AB. Residential Service | 4,874 | 4,902,048 | \$ 2,483,128 | 1,006 | \$ 509.46 | \$ 0.5065 |
| 2 | A. Residential Service | 87 | 64,273 | 33,881 | 739 | \$ 389.44 | \$ 0.5271 |
| 3 | B. Residential space heating service | 4,787 | 4,837,775 | 2,449,247 | 1,011 | \$ 511.65 | \$ 0.5063 |
| 4 | CD. Commercial Service | 402 | 1,092,101 | 524,768 | 2,717 | \$ 1,305.39 | \$ 0.4805 |
| 5 | C. Commercial service, except space heating | 10 | 18,695 | 9,898 | 1,870 | 989.80 | 0.5294 |
| 6 | D. Commercial space heating | 392 | 1,073,406 | 514,870 | 2,738 | 1,313.44 | 0.4797 |
| 7 | E. Industrial service | 45 | 976,163 | 618,185 | 21,693 | 13,737.44 | 0.6333 |
| 8 | F. Public street & highway lighting | | | | | | |
| 9 | G. Other sales to public authorities | | | | | | |
| 10 | H. Interdepartmental sales | 1 | 17,948 | 8,899 | | | |
| 11 | I. Other sales | | | | | | |
| 12 | A-I. Total sales to ultimate customers | 5,322 | 6,988,260 | 3,634,980 | 1,313 | 683.01 | 0.5202 |
| 13 | J. Sales to other gas utilities for resale | | | | | | |
| 14 | A-J. TOTAL SALES OF GAS | 5,322 | 6,988,260 | 3,634,980 | 1,313 | 683.01 | 0.5202 |
| 15 | K. Other gas revenues | | | 542,007 | | | |
| 16 | A-K. TOTAL GAS OPERATING REVENUE | 5,322 | 6,988,260 | 4,176,987 | 1,313 | 784.85 | 0.5977 |
| * All gas volume information is reported in therms | | | | | | | |
| Footnotes: | | | | | | | |

| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------|-----------------------------|--------------------------------------------|
| 625-B. SALES DATA BY RATE SCHEDULES FOR THE YEAR (For the State of Michigan) Geographic Basis | | | | | | |
| <p>1. Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).</p> <p>2. Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.</p> <p>3. Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.</p> <p>4. Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.</p> | | <p>5. Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.</p> <p>6. Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.</p> <p>7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.</p> | | | | |
| Line No. | Rate Schedule Designation (a) | Type of Service to which Schedule is applicable (b) | Class of Service (c) | Average Number of Customers per Month (d) | * Therms Mcf Sold (e) | Revenue (Show to nearest dollar) (f) |
| 1 | Residential Service | | | 4,874 | 4,902,048 | \$ 2,483,128 |
| 2 | Rg-1 | Non-Space Heating | A | 87 | 64,273 | 33,881 |
| 3 | Rg-1 | Space Heating | B | 4,787 | 4,837,775 | 2,449,247 |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | Commercial Service | | | 402 | 1,092,101 | 524,768 |
| 7 | Cg-1S | Non-Space Heating | C | 10 | 18,695 | 9,898 |
| 8 | Cg-1S | Space Heating | D | 392 | 1,073,406 | 514,870 |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | Industrial Service | | | 45 | 976,163 | 618,185 |
| 12 | Cg-1S | Non-Space Heating | E | 8 | 8,322 | 3,726 |
| 13 | Cg-1L | Space Heating | E | 37 | 967,841 | 442,467 |
| 14 | Cg-1S | Space Heating | E | | | |
| 15 | GCTSLCO | Lrg Volume Interruptible | E | | | 124,444 |
| 16 | GDBAL | Lrg Volume Interruptible | E | | | 35,452 |
| 17 | GCTLCO | Lrg Volume Interruptible | E | | | 12,096 |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | Total All Classes | | | 5,321 | 6,970,312 | 3,626,081 |

* All gas volume information is reported in therms.

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| Name of Respondent Upper Michigan Energy Resources Corporation | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--|
| REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION OR DISTRIBUTION FACILITIES--NATURAL GAS (Account 489.2, 489.3) | | | | | |
| 1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others. | | | 4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedules. | | |
| 2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas transported or compressed is other than natural gas. | | | | | |
| 3. Enter the average number of customers per company and/or by rate schedule. | | | | | |
| Line No. | Name of Company (Designate associated companies with an asterisk) | Number of Transportation Customers (b) | Average Number of Customers per Month (c) | Distance Transported (in miles) (d) | |
| 1 | FibreK Recycling U.S., Inc. | 1 | 1 | Various | |
| 2 | Point of Receipt - Menominee Gate Station #2 | | | | |
| 3 | Point of Delivery - Menominee Gate Station #2 | | | | |
| 4 | | | | | |
| 5 | Menominee Acquisition Corp. | 1 | 1 | Various | |
| 6 | Point of Receipt - Menominee Gate Station #2 | | | | |
| 7 | Point of Delivery - Menominee Gate Station #2 | | | | |
| 8 | | | | | |
| 9 | Other - Transportation of Gas, individually less than 1,000,000 therms | 14 | 14 | Various | |
| 10 | Various Points of Receipt and Delivery | | | | |
| 11 | | | | | |
| 12 | | | | | |
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| 25 | | | | | |
| 26 | | | | | |
| TOTAL | | 16 | 16 | - | |

Instruction #4 - The Commission in its Order approving Application in Docket No. U-12741 authorized us to incorporate into our Commission approved gas rate book gas transportation tariffs.

| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION OR DISTRIBUTION FACILITIES--NATURAL GAS (Account 489.2, 489.3) | | | | | |
| 5. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system. 6. Enter Mcf at 14.65 psia dry at 60°F. 7. Minor items (less than 1,000,000 Mcf) may be grouped. | | | "Note: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations." | | |
| * Therms Mcf of Gas Received (e) | * Therms Mcf of Gas Delivered (f) | Revenue (g) | Average Revenue per Therm Mcf of Gas Delivered (in cents) * (h) | FERC Tariff Rate Schedule Designation (i) | Line No. |
| 7,300,389 | 7,300,389 | \$ 203,769 | \$ 0.03 | GCG-TSL | 1 2 3 4 |
| 4,310,223 | 4,310,223 | 118,233 | 0.03 | GCG-TSL | 5 6 7 8 |
| 1,552,626 | 1,552,626 | 107,358 | 0.07 | GCG-TL/GCG-TSL | 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 |
| 13,163,238 | 13,163,238 | \$ 429,360 | \$ 0.03 | | |

* All gas volume information is reported in therms

| | | | |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

GAS OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
|----------|--------------------------------------------------------------------------------|--------------------------------|---------------------------------|
| 1 | 1. PRODUCTION EXPENSES | | |
| 2 | A. Manufactured Gas Production | | |
| 3 | Manufactured Gas Production (<i>Submit Supplemental Statement</i>) | | |
| 4 | B. Natural Gas Production | | |
| 5 | B1. Natural Gas Production and Gathering | | |
| 6 | Operation | | |
| 7 | 750 Operation Supervision and Engineering | | |
| 8 | 751 Production Maps and Records | | |
| 9 | 752 Gas Wells Expenses | | |
| 10 | 753 Field Lines Expenses | | |
| 11 | 754 Field Compressor Station Expenses | | |
| 12 | 755 Field Compressor Station Fuel and Power | | |
| 13 | 756 Field Measuring and Regulating Station Expenses | | |
| 14 | 757 Purification Expenses | | |
| 15 | 758 Gas Well Royalties | | |
| 16 | 759 Other Expenses | | |
| 17 | 760 Rents | | |
| 18 | TOTAL Operation (<i>Enter Total of lines 7 thru 17</i>) | - | - |
| 19 | Maintenance | | |
| 20 | 761 Maintenance Supervision and Engineering | | |
| 21 | 762 Maintenance of Structures and Improvements | | |
| 22 | 763 Maintenance of Producing Gas Wells | | |
| 23 | 764 Maintenance of Field Lines | | |
| 24 | 765 Maintenance of Field Compressor Station Equipment | | |
| 25 | 766 Maintenance of Field Meas. and Reg. Sta. Equipment | | |
| 26 | 767 Maintenance of Purification Equipment | | |
| 27 | 768 Maintenance of Drilling and Cleaning Equipment | | |
| 28 | 769 Maintenance of Other Equipment | | |
| 29 | TOTAL Maintenance (<i>Enter Total of lines 20 thru 28</i>) | - | - |
| 30 | TOTAL Natural Gas Production and Gathering (<i>Total of lines 18 and 29</i>) | - | - |
| 31 | B2. Products Extraction | | |
| 32 | Operation | | |
| 33 | 770 Operation Supervision and Engineering | | |
| 34 | 771 Operation Labor | | |
| 35 | 772 Gas Shrinkage | | |
| 36 | 773 Fuel | | |
| 37 | 774 Power | | |
| 38 | 775 Materials | | |
| 39 | 776 Operation Supplies and Expenses | | |
| 40 | 777 Gas Processed by Others | | |
| 41 | 778 Royalties on Products Extracted | | |
| 42 | 779 Marketing Expenses | | |
| 43 | 780 Products Purchased for Resale | | |
| 44 | 781 Variation in Products Inventory | | |
| 45 | (Less) 782 Extracted Products Used by the Utility-Credit | | |
| 46 | 783 Rents | | |
| 47 | TOTAL Operation (<i>Enter Total of lines 33 thru 46</i>) | \$ - | \$ - |

| Name of Respondent | | This Report Is: | Date of Report | Year of Report |
|----------------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------------|-------------------|
| Upper Michigan Energy Resources Corporation | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/29/2020 | December 31, 2019 |
| GAS OPERATION AND MAINTENANCE EXPENSES (Continued) | | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) | |
| | B2. Products Extraction (Continued) | | | |
| 48 | Maintenance | | | |
| 49 | 784 Maintenance Supervision and Engineering | | | |
| 50 | 785 Maintenance of Structures and Improvements | | | |
| 51 | 786 Maintenance of Extraction and Refining Equipment | | | |
| 52 | 787 Maintenance of Pipe Lines | | | |
| 53 | 788 Maintenance of Extracted Products Storage Equipment | | | |
| 54 | 789 Maintenance of Compressor Equipment | | | |
| 55 | 790 Maintenance of Gas Measuring and Reg. Equipment | | | |
| 56 | 791 Maintenance of Other Equipment | | | |
| 57 | TOTAL Maintenance <i>(Enter Total of lines 49 thru 56)</i> | - | | - |
| 58 | TOTAL Products Extraction <i>(Enter Total of lines 47 and 57)</i> | - | | - |
| | C. Exploration and Development | | | |
| 60 | Operation | | | |
| 61 | 795 Delay Rentals | | | |
| 62 | 796 Nonproductive Well Drilling | | | |
| 63 | 797 Abandoned Leases | | | |
| 64 | 798 Other Exploration | | | |
| 65 | TOTAL Exploration and Development <i>(Enter Total of lines 61 thru 64)</i> | - | | - |
| | D. Other Gas Supply Expenses | | | |
| 66 | Operation | | | |
| 67 | 800 Natural Gas Well Head Purchases | | | |
| 68 | 800.1 Natural Gas Well Head Purchases, Intracompany Transfers | | | |
| 69 | 801 Natural Gas Field Line Purchases | | | |
| 70 | 802 Natural Gas Gasoline Plant Outlet Purchases | | | |
| 71 | 803 Natural Gas Transmission Line Purchases | | | |
| 72 | 804 Natural Gas City Gate Purchases | 2,713,559 | | 2,831,128 |
| 73 | 804.1 Liquefied Natural Gas Purchases | | | |
| 74 | 805 Other Gas Purchases | | | |
| 75 | (Less) 805.1 Purchased Gas Cost Adjustments | | | |
| 76 | | | | |
| 77 | TOTAL Purchased Gas <i>(Enter Total of lines 67 to 75)</i> | 2,713,559 | | 2,831,128 |
| 78 | 806 Exchange Gas | | | |
| 79 | Purchased Gas Expenses | | | |
| 80 | 807.1 Well Expenses-Purchased Gas | | | |
| 81 | 807.2 Operation of Purchased Gas Measuring Stations | | | |
| 82 | 807.3 Maintenance of Purchased Gas Measuring Stations | | | |
| 83 | 807.4 Purchased Gas Calculations Expenses | | | |
| 84 | 807.5 Other Purchased Gas Expenses | 29,991 | | 27,464 |
| 85 | TOTAL Purchased Gas Expenses <i>(Enter Total of lines 80 thru 84)</i> | 29,991 | | 27,464.00 |
| 86 | 808.1 Gas Withdrawn from Storage-Debit | | | |
| 87 | (Less) 808.2 Gas Delivered to Storage-Credit | | | |
| 88 | 809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit | | | |
| 89 | (Less) 809.2 Deliveries of Natrual Gas for Processing-Credit | | | |
| 90 | Gas Used in Utility Operations-Credit | | | |
| 91 | 810 Gas Used for Compressor Station Fuel-Credit | | | |
| 92 | 811 Gas Used for Products Extraction-Credit | | | |
| 93 | 812 Gas Used for Other Utility Operations-Credit | (19,522) | | (17,777) |
| 94 | TOTAL Gas Used in Utility Operations-Credit <i>(Total of lines 91 thru 93)</i> | (19,522) | | (17,777.00) |
| 95 | 813 Other Gas Supply Expenses | 52 | | 332 |
| 96 | TOTAL Other Gas Supply Exp <i>(Total of lines 77, 78, 85, 86 thru 89, 94, 95)</i> | 2,724,080 | | 2,841,147 |
| 97 | TOTAL Production Expenses <i>(Enter Total of lines 3, 30, 58, 65, and 96)</i> | \$ 2,724,080 | | \$ 2,841,147 |

| Name of Respondent Upper Michigan Energy Resources Corporation | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| GAS OPERATION AND MAINTENANCE EXPENSES (Continued) | | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) | |
| 98 | 2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES | | | |
| 99 | A. Underground Storage Expenses | | | |
| 100 | Operation | | | |
| 101 | 814 Operation Supervision and Engineering | | | |
| 102 | 815 Maps and Records | | | |
| 103 | 816 Wells Expenses | | | |
| 104 | 817 Line Expense | | | |
| 105 | 818 Compressor Station Expenses | | | |
| 106 | 819 Compressor Station Fuel and Power | | | |
| 107 | 820 Measuring and Regulating Station Expenses | | | |
| 108 | 821 Purification Expenses | | | |
| 109 | 822 Exploration and Development | | | |
| 110 | 823 Gas Losses | | | |
| 111 | 824 Other Expenses | | | |
| 112 | 825 Storage Well Royalties | | | |
| 113 | 826 Rents | | | |
| 114 | TOTAL Operation <i>(Enter Total of lines 101 thru 113)</i> | - | | - |
| 115 | Maintenance | | | |
| 116 | 830 Maintenance Supervision and Engineering | | | |
| 117 | 831 Maintenance of Structures and Improvements | | | |
| 118 | 832 Maintenance of Reservoirs and Wells | | | |
| 119 | 833 Maintenance of Lines | | | |
| 120 | 834 Maintenance of Compressor Station Equipment | | | |
| 121 | 835 Maintenance of Measuring and Regulating Station Equipment | | | |
| 122 | 836 Maintenance of Purification Equipment | | | |
| 123 | 837 Maintenance of Other Equipment | | | |
| 124 | TOTAL Maintenance <i>(Enter Total of lines 116 thru 123)</i> | - | | - |
| 125 | TOTAL Underground Storage Expenses <i>(Total of lines 114 and 124)</i> | - | | - |
| 126 | B. Other Storage Expenses | | | |
| 127 | Operation | | | |
| 128 | 840 Operation Supervision and Engineering | | | |
| 129 | 841 Operation Labor and Expenses | | | |
| 130 | 842 Rents | | | |
| 131 | 842.1 Fuel | | | |
| 132 | 842.2 Power | | | |
| 133 | 842.3 Gas Losses | | | |
| 134 | TOTAL Operation <i>(Enter Total of lines 128 thru 133)</i> | - | | - |
| 135 | Maintenance | | | |
| 136 | 843.1 Maintenance Supervision and Engineering | | | |
| 137 | 843.2 Maintenance of Structures and Improvements | | | |
| 138 | 843.3 Maintenance of Gas Holders | | | |
| 139 | 843.4 Maintenance of Purification Equipment | | | |
| 140 | 843.5 Maintenance of Liquefaction Equipment | | | |
| 141 | 843.6 Maintenance of Vaporizing Equipment | | | |
| 142 | 843.7 Maintenance of Compressor Equipment | | | |
| 143 | 843.8 Maintenance of Measuring and Regulating Equipment | | | |
| 144 | 843.9 Maintenance of Other Equipment | | | |
| 145 | TOTAL Maintenance <i>(Enter Total of lines 136 thru 144)</i> | - | | - |
| 146 | TOTAL Other Storage Expenses <i>(Enter Total of lines 134 and 145)</i> | \$ - | | \$ - |

| Name of Respondent Upper Michigan Energy Resources Corporation | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| GAS OPERATION AND MAINTENANCE EXPENSES (Continued) | | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) | |
| 147 | C. Liquefied Natural Gas Terminaling and Processing Expenses | | | |
| 148 | Operation | | | |
| 149 | 844.1 Operation Supervision and Engineering | | | |
| 150 | 844.2 LNG Processing Terminal Labor and Expenses | | | |
| 151 | 844.3 Liquefaction Processing Labor and Expenses | | | |
| 152 | 844.4 Liquefaction Transportation Labor and Expenses | | | |
| 153 | 844.5 Measuring and Regulating Labor and Expenses | | | |
| 154 | 844.6 Compressor Station Labor and Expenses | | | |
| 155 | 844.7 Communication System Expenses | | | |
| 156 | 844.8 System Control and Load Dispatching | | | |
| 157 | 845.1 Fuel | | | |
| 158 | 845.2 Power | | | |
| 159 | 845.3 Rents | | | |
| 160 | 845.4 Demurrage Charges | | | |
| 161 | (Less) 845.5 Wharfage Receipts-Credit | | | |
| 162 | 845.6 Processing Liquefied or Vaporized Gas by Others | | | |
| 163 | 846.1 Gas Losses | | | |
| 164 | 846.2 Other Expenses | | | |
| 165 | TOTAL Operation <i>(Enter Total of lines 149 thru 164)</i> | - | | - |
| 166 | Maintenance | | | |
| 167 | 847.1 Maintenance Supervision and Engineering | | | |
| 168 | 847.2 Maintenance of Structures and Improvements | | | |
| 169 | 847.3 Maintenance of LNG Processing Terminal Equipment | | | |
| 170 | 847.4 Maintenance of LNG Transportation Equipment | | | |
| 171 | 847.5 Maintenance of Measuring and Regulating Equipment | | | |
| 172 | 847.6 Maintenance of Compressor Station Equipment | | | |
| 173 | 847.7 Maintenance of Communication Equipment | | | |
| 174 | 847.8 Maintenance of Other Equipment | | | |
| 175 | TOTAL Maintenance <i>(Enter Total of lines 167 thru 174)</i> | - | | - |
| 176 | TOTAL Liquefied Nat Gas Terminaling and Processing Exp <i>(Lines 165 & 175)</i> | - | | - |
| 177 | TOTAL Natural Gas Storage <i>(Enter Total of lines 125, 146, and 176)</i> | - | | - |
| 178 | 3. TRANSMISSION EXPENSES | | | |
| 179 | Operation | | | |
| 180 | 850 Operation Supervision and Engineering | | | |
| 181 | 851 System Control and Load Dispatching | | | |
| 182 | 852 Communication System Expenses | | | |
| 183 | 853 Compressor Station Labor and Expenses | | | |
| 184 | 854 Gas for Compressor Station Fuel | | | |
| 185 | 855 Other Fuel and Power for Compressor Stations | | | |
| 186 | 856 Mains Expenses | | | |
| 187 | 857 Measuring and Regulating Station Expenses | 3,597 | | 2,706 |
| 188 | 858 Transmission and Compression of Gas by Others | | | |
| 189 | 859 Other Expenses | | | |
| 190 | 860 Rents | | | |
| 191 | TOTAL Operation <i>(Enter Total of lines 180 thru 190)</i> | \$ 3,597 | | \$ 2,706 |

| Name of Respondent | | This Report Is: | Date of Report | Year of Report |
|-----------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------------|-------------------|
| Upper Michigan Energy Resources Corporation | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/29/2020 | December 31, 2019 |
| GAS OPERATION AND MAINTENANCE EXPENSES (Continued) | | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) | |
| 3. TRANSMISSION EXPENSES (Continued) | | | | |
| 192 | Maintenance | | | |
| 193 | 861 Maintenance Supervision and Engineering | | | |
| 194 | 862 Maintenance of Structures and Improvements | | | |
| 195 | 863 Maintenance of Mains | | | 161 |
| 196 | 864 Maintenance of Compressor Station Equipment | | | |
| 197 | 865 Maintenance of Measuring and Reg. Station Equipment | 2,306 | | |
| 198 | 866 Maintenance of Communication Equipment | | | |
| 199 | 867 Maintenance of Other Equipment | | | |
| 200 | TOTAL Maintenance (Enter Total of lines 193 thru 199) | 2,306 | | 161 |
| 201 | TOTAL Transmission Expenses (Enter Total of lines 191 and 200) | 5,903 | | 2,867 |
| 202 | 4. DISTRIBUTION EXPENSES | | | |
| 203 | Operation | | | |
| 204 | 870 Operation Supervision and Engineering | 2,321 | | 2,029 |
| 205 | 871 Distribution Load Dispatching | | | |
| 206 | 872 Compressor Station Labor and Expenses | | | |
| 207 | 873 Compressor Station Fuel and Power | | | |
| 208 | 874 Mains and Services Expenses | 69,721 | | 48,867 |
| 209 | 875 Measuring and Regulating Station Expenses-General | 3,085 | | 3,190 |
| 210 | 876 Measuring and Regulating Station Expenses-Industrial | | | |
| 211 | 877 Measuring and Regulating Station Expenses-City Gate Check Station | | | |
| 212 | 878 Meter and House Regulator Expenses | 85,195 | | 34,775 |
| 213 | 879 Customer Installations Expenses | | | |
| 214 | 880 Other Expenses | 47 | | 437 |
| 215 | 881 Rents | | | |
| 216 | TOTAL Operation (Enter Total of lines 204 thru 215) | 160,369 | | 89,298 |
| 217 | Maintenance | | | |
| 218 | 885 Maintenance Supervision and Engineering | | | |
| 219 | 886 Maintenance of Structures and Improvements | | | |
| 220 | 887 Maintenance of Mains | 22,791 | | 53,615 |
| 221 | 888 Maintenance of Compressor Station Equipment | | | |
| 222 | 889 Maintenance of Meas. and Reg. Sta. Equip.-General | 619 | | 3,221 |
| 223 | 890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial | | | |
| 224 | 891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station | 14,187 | | 8,892 |
| 225 | 892 Maintenance of Services | 58 | | 1,165 |
| 226 | 893 Maintenance of Meters and House Regulators | 1,672 | | 51,108 |
| 227 | 894 Maintenance of Other Equipment | | | |
| 228 | TOTAL Maintenance (Enter Total of lines 218 thru 227) | 39,327 | | 118,001 |
| 229 | TOTAL Distribution Expenses (Enter Total of lines 216 and 228) | 199,696 | | 207,299 |
| 230 | 5. CUSTOMER ACCOUNTS EXPENSES | | | |
| 231 | Operation | | | |
| 232 | 901 Supervision | 516 | | 671 |
| 233 | 902 Meter Reading Expenses | 3,968 | | 2,499 |
| 234 | 903 Customer Records and Collection Expenses | 76,648 | | 50,914 |
| 235 | 904 Uncollectible Accounts | 93,328 | | 48,061 |
| 236 | 905 Miscellaneous Customer Accounts Expenses | 1,688 | | 1,779 |
| 237 | TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236) | \$ 176,148 | | \$ 103,924 |

| | | | |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
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|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
|----------|---------------------------------------------------------------------------|--------------------------------|---------------------------------|
| 238 | 6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | | |
| 239 | Operation | | |
| 240 | 907 Supervision | \$ 506 | \$ 197 |
| 241 | 908 Customer Assistance Expenses | 97,143 | 94,297 |
| 242 | 909 Informational and Instructional Expenses | 4,498 | 4,386 |
| 243 | 910 Miscellaneous Customer Service and Informational Expenses | | |
| 244 | TOTAL Customer Service and Information Expenses (Lines 240 thru 243) | 102,147 | 98,880 |
| 245 | 7. SALES EXPENSES | | |
| 246 | Operation | | |
| 247 | 911 Supervision | | |
| 248 | 912 Demonstrating and Selling Expenses | | |
| 249 | 913 Advertising Expenses | | 32 |
| 250 | 916 Miscellaneous Sales Expenses | | |
| 251 | TOTAL Sales Expenses (Enter Total of lines 247 thru 250) | - | 32 |
| 252 | 8. ADMINISTRATIVE AND GENERAL EXPENSES | | |
| 253 | Operation | | |
| 254 | 920 Administrative and General Salaries | 92,278 | 92,670 |
| 255 | 921 Office Supplies and Expenses | 21,240 | 22,524 |
| 256 | (Less) (922) Administrative Expenses Transferred-Cr. | | |
| 257 | 923 Outside Services Employed | 17,394 | 42,722 |
| 258 | 924 Property Insurance | 3,153 | 777 |
| 259 | 925 Injuries and Damages | 8,662 | 6,709 |
| 260 | 926 Employee Pensions and Benefits | 88,186 | 80,407 |
| 261 | 927 Franchise Requirements | | |
| 262 | 928 Regulatory Commission Expenses | 30,265 | 27,723 |
| 263 | (Less) (929) Duplicate Charges-Cr. | | |
| 264 | 930.1 General Advertising Expenses | | |
| 265 | 930.2 Miscellaneous General Expenses | 3,941 | 5,576 |
| 266 | 931 Rents | 4,771 | 7,358 |
| 267 | TOTAL Operation (Enter Total of lines 254 thru 266) | 269,890 | 286,466 |
| 268 | Maintenance | | |
| 269 | 935 Maintenance of General Plant | | 0 |
| 270 | TOTAL Administrative and General Exp (Total of lines 267 and 269) | 269,890 | 286,466 |
| 271 | TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270) | \$ 3,477,864 | \$ 3,540,615 |

NUMBER OF GAS DEPARTMENT EMPLOYEES

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31. | construction employees in a footnote. |
| 2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special | 3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions. |
| 1. Payroll Period Ended (Date) | None |
| 2. Total Regular Full-Time Employees | |
| 3. Total Part-Time and Temporary Employees | |
| 4. Total Employees | |

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| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
| GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805) | | | |
| <p>1. Report particulars of gas purchases during the year in the manner prescribed below.</p> <p>2. Provide subheadings and totals for prescribed accounts as follows:</p> <p style="padding-left: 40px;">800 Natural Gas Well Head Purchases. 801 Natural Gas Field Line Purchases. 802 Natural Gas Gasoline Plant Outlet Purchases. 803 Natural Gas Transmission Line Purchases. 803.1 Off-System Gas Purchases. 804 Natural Gas City Gate Purchases. 804.1 Liquefied Natural Gas Purchases. 805 Other Gas Purchases.</p> <p>Purchases are to be reported in account number sequence, e.g. all purchases charged to Account 800, followed by charges to Account 801, etc. Under each account number, purchases should be reported by states in alphabetical order. Totals are to be shown for each account in Columns (h) and (i) and should agree with the books of account, or any differences reconciled.</p> <p>In some cases, two or more lines will be required to report a purchase, as when it is charged to more than one account.</p> <p>3. Purchases may be reported by gas purchase contract totals (at the option of the respondent) provided that the same price is being paid for all gas purchased under the contract. If two or more prices are in effect under the same contract, separate details for each price shall be reported. The name of each seller included in the contract total shall be listed on separate sheets, clearly cross-referenced. Where two or more prices are in effect the sellers at each price are to be listed separately.</p> <p>4. Purchases of less than 100,000 Mcf per year per contract from sellers not affiliated with the reporting company may (at the option of the respondent) be grouped by account number, except when the purchases were permanently discontinued during the reporting year. When grouped purchases are reported, the number of grouped purchases is to be reported in Column (b). Only Columns (a), (b), (h), (i), and (j) are to be completed for grouped purchases; however, the Commission may request additional details when necessary. Grouped non-jurisdictional purchases should be shown on a separate line.</p> | | <p>5. Column instructions are as follows:</p> <p><u>Column (b)</u> - Report the names of all sellers. Abbreviations may be used where necessary.</p> <p><u>Column (c)</u> - Give the name of the producing field only for purchases at the wellhead or from field lines. The plant name should be given for purchase from gasoline outlets. If purchases under a contract are from more than one field or plant, use the name of the one contributing the largest volume. Use a footnote to list the other fields or plants involved.</p> <p><u>Columns (d) and (e)</u> - Designate the state and county where the gas is received. Where gas is received in more than one county, use the name of the county having the largest volume and by footnote list the other counties involved.</p> <p><u>Column (f)</u> - Show date of the gas purchase contract. If gas is purchased under a renegotiated contract, show the date of the original contract and the date of the renegotiated contract on the following line in brackets. If new acreage is dedicated by ratification of an existing contract show the date of the ratification, rather than the date of the original contract. If gas is being sold from a different reservoir than the original dedicated acreage pursuant to Section 2.56(f)(2) of the Commission's Rules of Practice and Procedure, place the letter "A" after the contract date.</p> <p>If the purchase was permanently discontinued during the reporting year, so indicate by an asterick (*) in Column (f).</p> <p><u>Column (g)</u> - Show for each purchase the approximate Btu per cubic foot.</p> <p><u>Column (h)</u> - State the volume of purchased gas as measured for purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior years.</p> <p><u>Column (i)</u> - State the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in Column (h).</p> <p><u>Column (j)</u> - State the average cost per Mcf to the nearest hundredth of a cent. [Column (i) divided by Column (h) multiplied by 100].</p> | |

NOTE: Pages 327A and 327B have not been completed pursuant to "Form P-522 Changes for 1997" which states: "The Commission will permit the option to delete this schedule if the company agrees to make the information available through the gas cost recovery filing, or upon request of the Commission staff."

| | | | |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

GAS PURCHASES (Accounts 800, 801, 802, 803, 804, and 805) (Continued)

| Line No. | Account Number (a) | Name of Seller * (Designate Associated Companies) (b) | Name of Producing Field or Gasoline Plant (c) | State (d) |
|----------|-----------------------|-------------------------------------------------------------|--------------------------------------------------|--------------|
| 1 | 804 | * Natural Gas Suppliers to UMERC | | |
| 2 | | WPS | | |
| 3 | | | | |
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| Name of Respondent Upper Michigan Energy Resources Corporation | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 | |
|-----------------------------------------------------------------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------------------|-------------------------------------|-------------|
| GAS PURCHASES (Accounts 800, 801, 802, 803, 804, and 805) (Continued) | | | | | | |
| County (e) | Date of Contract (f) | | Gas ** Purchased-DTH (h) | Cost of Gas (i) | Cost Per DTH (cents) (j) | Line No. |
| | | | 740,668 | \$ 2,708,253 | 365.65 | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
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|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

GAS USED IN UTILITY OPERATIONS-CREDIT (Accounts 810, 811, 812)

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.</p> <p>3. If the reported Mcf for any use is an estimated quantity, state such fact in a footnote.</p> | <p>4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the Mcf of gas used, omitting entries in columns (d) and (e).</p> <p>5. Report pressure base of measurement of gas volumes at 14.73 psia at 60°F.</p> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Line No. | Purpose for Which Gas Was Used (a) | Account Charged (b) | Natural Gas | | | Manufactured Gas | |
|----------|--------------------------------------------------------------------------------------|------------------------|------------------------|-------------------------|----------------------------------|------------------------|-------------------------|
| | | | Mcf of Gas Used (c) | Amount of Credit (d) | Amount per Mcf (In Cents) (e) | Mcf of Gas Used (f) | Amount of Credit (g) |
| 1 | 810 Gas used for Compressor Station Fuel-Cr | | | | | | |
| 2 | 811 Gas used for Products Extraction-Cr | | | | | | |
| 3 | Gas Shrinkage and Other Usage in Respdnt's Own Proc. | | | | | | |
| 4 | Gas Shrinkage, Etc. for Respdnt's Gas Processed by Others | | | | | | |
| 5 | 812 Gas used for Other Util. Oprs-Cr (Rpt sep. for each prin. Use. Group minor uses) | | | | | | |
| 6 | 812.1 Gas used in Util. Oprs-Cr (Nonmajor only) | | 3,700 | 19,522 | 527.62 | | |
| 7 | | | | | | | |
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| 24 | | | | | | | |
| 25 | TOTAL | | 3,700 | 19,522 | 527.62 | | |

| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| OTHER GAS SUPPLY EXPENSES (Account 813) | | | |
| Report other gas supply expenses by descriptive titles which clearly indicate the nature of such expenses. Show maintenance | | expenses separately. Indicate the functional classification and purpose of property to which any expenses relate. | |
| Line No. | Description (a) | Amount (in dollars) (b) | |
| 1 | Miscellaneous operating expenses | \$ | 52 |
| 2 | | | |
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| 43 | | | |
| 44 | | | |
| 45 | | | |
| 46 | | | |
| 47 | | | |
| 48 | | | |
| 49 | | | |
| 50 | TOTAL | \$ | 52 |

| Name of Respondent | This Report Is: | Date of Report | Year of Report |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------|
| Upper Michigan Energy Resources Corporation | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/29/2020 | December 31, 2019 |
| MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas) | | | |
| 1 | Industry association dues | | 2,753 |
| 2 | Experimental and general research expenses | | 482 |
| 3 | Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses; and other expenses of servicing outstanding securities of the respondent | | |
| 4 | Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown) | | |
| 5 | Directors fees and expenses | | 4,044 |
| 6 | Depreciation and cost of capital charges from WBS | | (4,067) |
| 7 | Exp of Corporate Org | | 613 |
| 8 | Bank fees | | 82 |
| 9 | Miscellaneous | | 34 |
| 10 | | | |
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| 48 | | | |
| 49 | TOTAL | | 3,941 |

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| | | | |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2 404.3, 405)
(Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.

2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals

between the report years (1971, 1974 and every fifth year thereafter).
Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the

Section A. Summary of Depreciation, Depletion, and Amortization Charges

| Line No. | Functional Classification (a) | Depreciation Expense (Account 403) (b) | Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c) | Amortization of Underground Storage Land and Land Rights (Account 404.2) (d) |
|----------|------------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| 1 | Intangible plant | | | |
| 2 | Production plant, manufactured gas | | | |
| 3 | Production and gathering plant, natural gas | | | |
| 4 | Products extraction plant | | | |
| 5 | Underground gas storage plant | | | |
| 6 | Other storage plant | | | |
| 7 | Base load LNG terminating and processing plant | | | |
| 8 | Transmission plant | 14,822 | | |
| 9 | Distribution plant | 176,948 | | |
| 10 | General plant | 13,189 | | |
| 11 | Common plant-gas | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
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| 25 | TOTAL | 204,959 | - | - |

| | | | |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------|

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2 404.3, 405)
(Except Amortization of Acquisition Adjustments) (Continued)

manner in which column (b) balance are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves. 3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

| Amortization of Other Limited-term Gas Plant (Account 404.3) (e) | Amortization of Other Gas Plant (Account 405) (f) | Total (b to f) (g) | Functional Classification (a) | Line No. |
|------------------------------------------------------------------------------|------------------------------------------------------------|--------------------------|---------------------------------------------------|-------------|
| 4,353 | | 4,353 | Intangible plant | 1 |
| | | - | Production plant, manufactured gas | 2 |
| | | - | Production and gathering plant, natural gas | 3 |
| | | - | Products extraction plant | 4 |
| | | - | Underground gas storage plant | 5 |
| | | - | Other storage plant | 6 |
| | | - | Base load LNG terminating and processing plant | 7 |
| | | 14,822 | Transmission plant | 8 |
| | | 176,948 | Distribution plant | 9 |
| | | 13,189 | General plant | 10 |
| 3,164 | | 3,164 | Common plant-gas | 11 |
| | | | | 12 |
| | | | | 13 |
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| 7,517 | - | 212,476 | TOTAL | 25 |

| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------|
| DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued) | | | |
| Section B. Factors Used in Estimated Depreciation Charges | | | |
| Line No. | Functional Classification (a) | Depreciation Plant Base (Thousands) (b) | Applied Depr. Rate(s) (Percent) (c) |
| 1 | Intangible Plant | 17 | 25.085% |
| 2 | Production Plant | N/A | N/A |
| 3 | Storage Plant | N/A | N/A |
| 4 | Transmission Plant | 571 | 2.597% |
| 5 | Distribution Plant | 9,775 | 1.810% |
| 6 | General Plant | 95 | 13.844% |
| 7 | Common Plant-Gas | 35 | 9.163% |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| <p>Notes to Depreciation, Depletion and Amortization of Gas Plant Column (b) balances were obtained using a twelve-month average.</p> | | | |

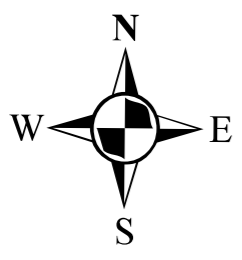
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| DISTRIBUTION AND TRANSMISSION LINES | | | |
| <p>1. Report below by States the total miles of pipe lines operated by respondent at end of year.</p> <p>2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.</p> | | <p>3. Report separately any line that was not operated during the past year. Enter in a footnote the particulars (details) and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book cost are contemplated.</p> <p>4. Report the number of miles of pipe to one decimal point.</p> | |
| Line No. | Designation (Identification) of Line or Group of Lines (a) | Total Miles of Pipe (to 0.1) (b) | |
| 1 | Michigan gas mains* | 104.2 | |
| 2 | Michigan gas services | 85.8 | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | *Major transmission pipeline segment statistics per Supplemental Information Requests: | | |
| 8 | i) Segment Identifier/Name - Menominee Feeder | | |
| 9 | ii) Length - 2.88 miles | | |
| 10 | iii) Diameter - 6" | | |
| 11 | iv) Maximum Allowable Pressure - 975 PSI | | |
| 12 | v) Highest Operating Pressure during 2019 - 899 PSI | | |
| 13 | vi) Average Operating Pressure during 2019 - 750 PSI (range of 580 - 899 PSI) | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | TOTAL | 190.0 | |

| Name of Respondent | This Report Is: | Date of Report | Year of Report | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------------------------------------|----------------------------------|--------------------------------------------|
| Upper Michigan Energy Resources Corporation | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/29/2020 | December 31, 2019 | |
| DISTRIBUTION SYSTEM PEAK DELIVERIES | | | | |
| 1. Report below the total distribution system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below during the calendar year. | | 2. Report Mcf on a pressure base of 14.73 psia at 60°F. | | |
| Line No. | Item (a) | Day/Month (b) | Amount of Dekatherms Mef* (c) | Curtailments on Day/Month Indicated (d) |
| Section A. Three Highest Days of System Peak Deliveries | | | | |
| 1 | Date of Highest Day's Deliveries | 30-Jan | | |
| 2 | Deliveries to Customers Subject to MPSC Rate Schedules | | 11,811 | No |
| 3 | Deliveries to Others | | 0 | No |
| 4 | TOTAL | | 11,811 | No |
| 5 | Date of Second Highest Day's Deliveries | 31-Jan | | |
| 6 | Deliveries to Customers Subject to MPSC Rate Schedules | | 11,700 | No |
| 7 | Deliveries to Others | | 0 | No |
| 8 | TOTAL | | 11,700 | No |
| 9 | Date of Third Highest Day's Deliveries | 25-Jan | | |
| 10 | Deliveries to Customers Subject to MPSC Rate Schedules | | 11,674 | No |
| 11 | Deliveries to Others | | 0 | No |
| 12 | TOTAL | | 11,674 | No |
| Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies) | | | | |
| 13 | Dates of Three Consecutive Days Highest System Peak Deliveries | 25-Jan | | |
| | | 26-Jan | | |
| | | 27-Jan | | |
| 14 | Deliveries to Customers Subject to MPSC Rate Schedules | | 34,470 | No |
| 15 | Deliveries to Others | | 0 | No |
| 16 | TOTAL | | 34,470 | No |
| 17 | Supplies from Line Pack | | 0 | No |
| 18 | Supplies from Underground Storage | | 0 | No |
| 19 | Supplies from Other Peaking Facilities | | 0 | No |
| Section C. Highest Month's System Deliveries | | | | |
| 20 | Month of Highest Month's System Deliveries | January | | |
| 21 | Deliveries to Customers Subject to MPSC Rate Schedules | | 286,095 | No |
| 22 | Deliveries to Others | | 0 | No |
| 23 | TOTAL | | 286,095 | No |

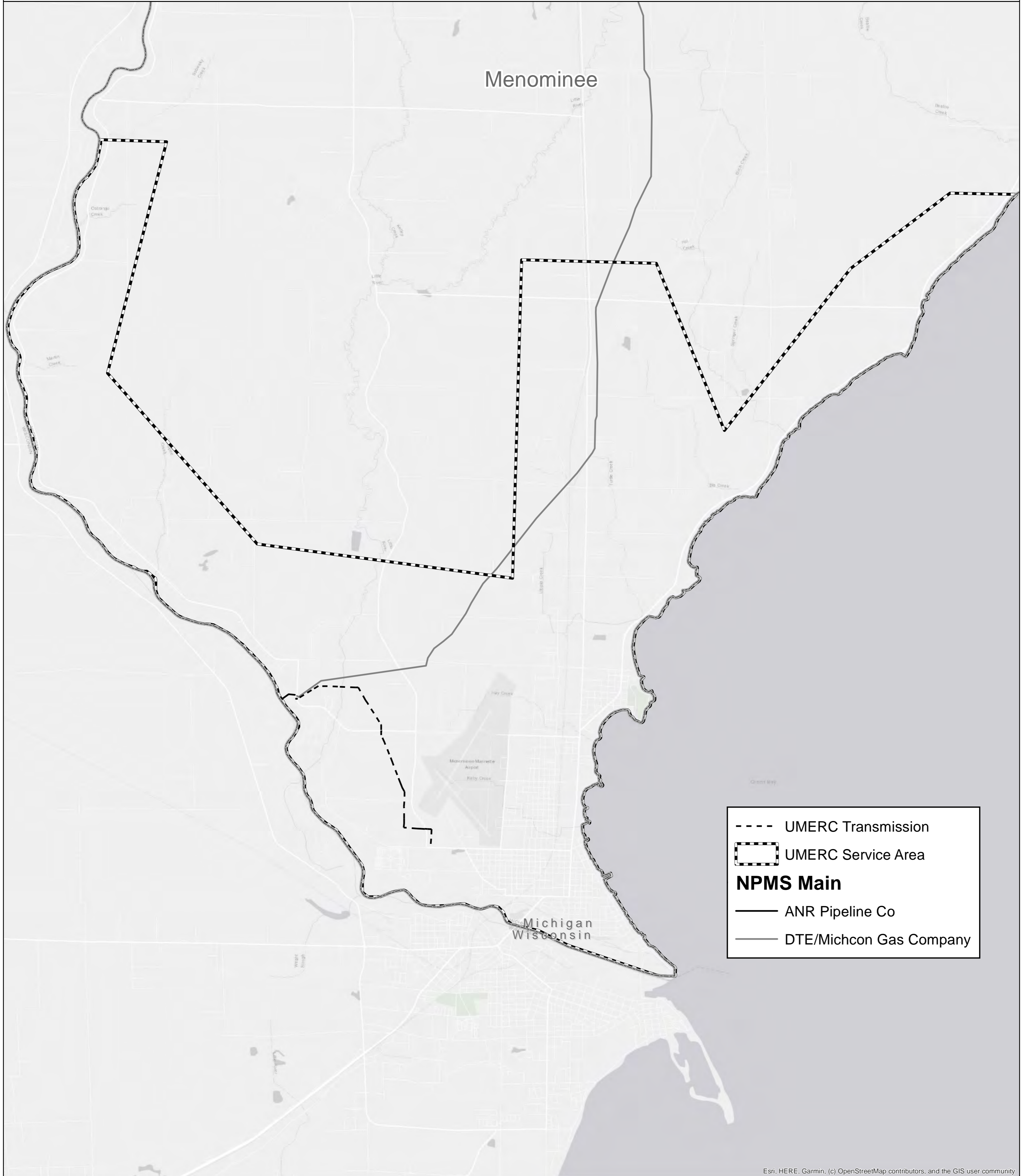
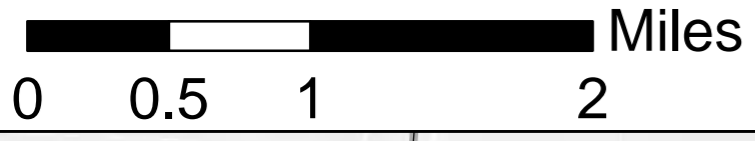
* All gas volume information is reported in therms

Column (c): Reflects totals only since the DTH are not available by category

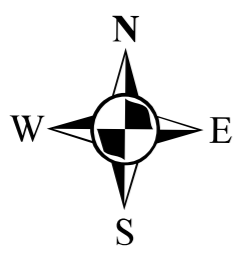
| | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|----------------------------------------------|-------------------------------------|
| Name of Respondent Upper Michigan Energy Resources Corporation | This Report Is: (1) [X] An Original (2) [] A Resubmission | Date of Report (Mo, Da, Yr) 04/29/2020 | Year of Report December 31, 2019 |
| SYSTEM MAPS | | | |
| <p>1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps:</p> <p>(a) Transmission lines - colored in red, if they are not otherwise clearly indicated.</p> <p>(b) Principal pipeline arteries of gathering systems.</p> <p>(c) Sizes of pipe in principal pipelines shown on map.</p> <p>(d) Normal directions of gas flow - indicated by arrows.</p> <p>(e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.</p> <p>(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.</p> <p>(g) Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.</p> <p>(h) Principal communities in which respondent renders local distribution service.</p> <p>3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p> | | | |
| <p>See following page for Upper Michigan Energy Resources Corporation gas map.</p> | | | |



UMERC Mains with NPMS Transmission Main



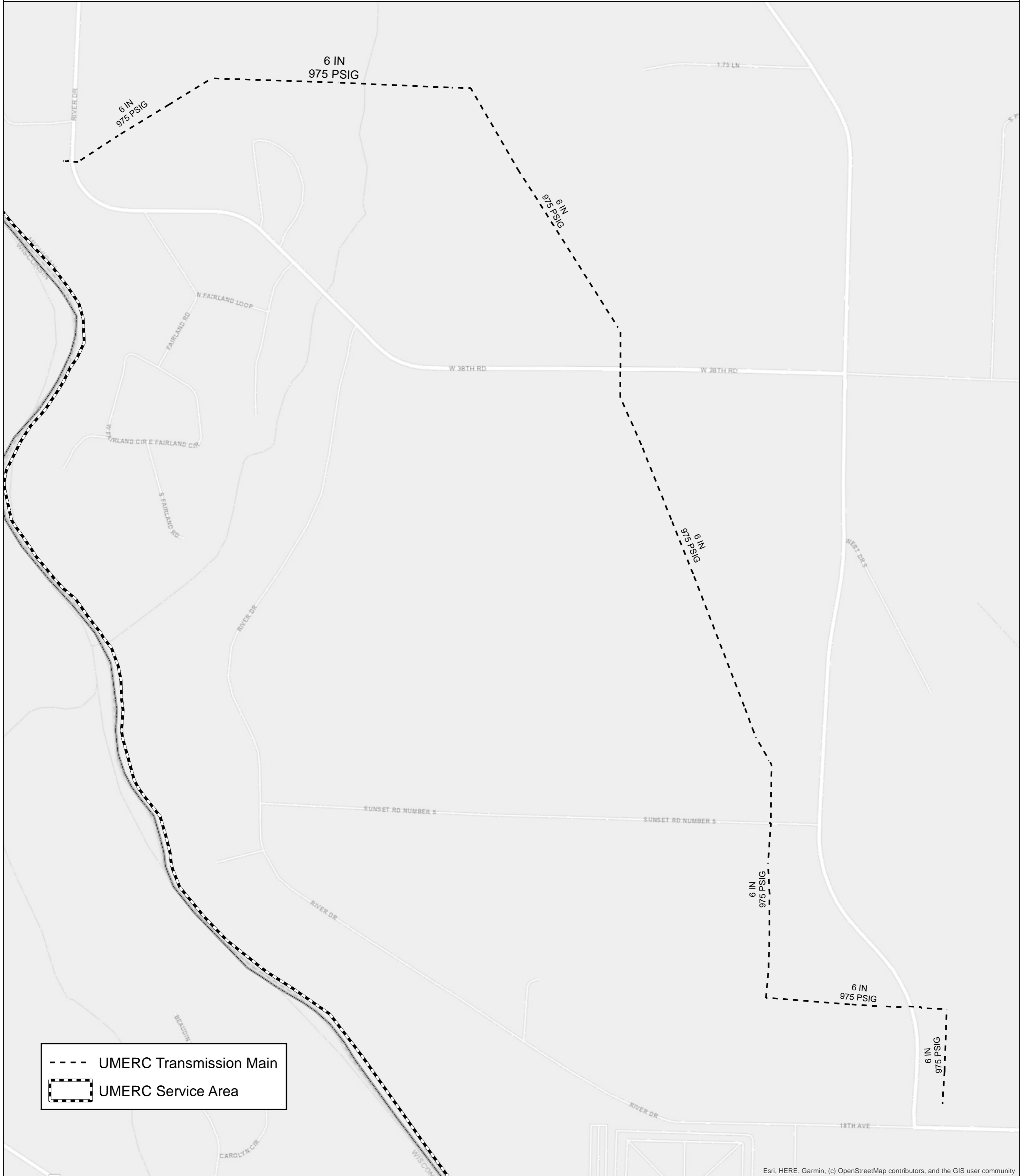
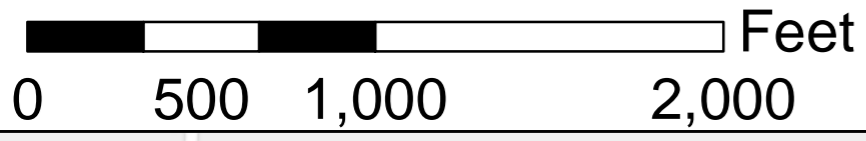
| | |
|------------------|-------------------------|
| ---- | UMERC Transmission |
| ----- | UMERC Service Area |
| NPMS Main | |
| ———— | ANR Pipeline Co |
| ———— | DTE/Michcon Gas Company |



UMERC Gas Transmission Main with Details



Date: 3/31/2020



| | |
|--|-------------------------|
| | UMERC Transmission Main |
| | UMERC Service Area |

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