

MICHIGAN PUBLIC SERVICE COMMISSION

ANNUAL REPORT OF MAJOR AND NONMAJOR ELECTRIC UTILITIES

This form is authorized by 1909 PA 106, as amended, being MCL 460.551 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 the Acts.

Report submitted for year ending	December 31,2008
Present legal name of respondent:	Citizens Gas Fuel Company
Present DBA name in Michigan if different from legal name:	
Address of principal place of business:	127 N. Main Street P.O. Box 40 Adrian MI 49221
Utility representative to whom inquiries regarding this report may be directed:  Name <u>Joseph Lucey</u> Title <u>Accounting Manager</u>  Address <u>127 N. Main Street P.O. Box 40</u>  City <u>Adrian</u> State <u>MI</u> Zip Code <u>49221</u>  Telephone, Including Area Code <u>517-265-2144</u>	
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:  <input type="checkbox"/> were forwarded to the Commission NOT APPLICABLE <input type="checkbox"/> will be forwarded to the Commission  on or about _____, 20__.	
Annual reports to stockholders: <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 at  
(517) 241-6100 or forward correspondence to:

Michigan Public Service Commission  
Regulated Energy Division  
6545 Mercantile Way  
P.O. 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 460.51 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 immediately preceding 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  
Licensing & Enforcement Division  
6545 Mercantile Way  
P.O. box 30221  
Lansing, MI 48909

Retain one copy of this report for your files.

- (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  
Licensing & Enforcement Division  
6545 Mercantile Way  
P.O. 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 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  
Licensing & Enforcement Division  
6545 Mercantile Way  
P.O. 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 1 on the List of Schedules, pages 2, 3 and 4.
5. 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 of reproduction provided the impression are clear and readable.
6. 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  
Licensing & Enforcement Division  
6545 Mercantile Way  
P.O. 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 60°F.
- XIII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of the preprinted schedules if they are in substantially the same format

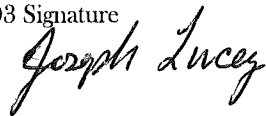
DEFINITIONS

1. 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.<sup>2</sup>) 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.)





ANNUAL REPORT OF NATURAL GAS COMPANIES (Major and Nonmajor)

IDENTIFICATION		
01 Exact Legal Name of Respondent CITIZENS GAS FUEL COMPANY		02 Year of Report Dec. 31, 20 08
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) 127 N. MAIN STREET P.O. BOX 40 ADRIAN MI 49221		
05 Name of Contact Person Joseph Lucey		06 Title of Contact Person Accounting Manager
07 Address of Contact Person (Street, City, State, Zip) 127 N. MAIN STREET P.O. BOX 40 ADRIAN MI 49221		
08 Telephone of Contact Person, Including Area Code: 517-265-2144	09 This Report is: (1) X An Original (2) A Resubmission	10 Date of Report (Mo, Da, Yr) 04/24/09
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 Joseph Lucey	03 Signature 	04 Date Signed (Mo, Da, Yr) 4/28/09
02 Title Accounting Manager		



Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 08
LIST OF SCHEDULES (Natural Gas Utility) (Continued)			
Title of Schedule  (a)	Reference Page No. (b)	Remarks  (c)	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251		
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		
Other Paid-in Capital	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	None	
Long-Term Debt	256-257		
Unamortized Debt Expense, Premium and Discount on Long-Term Debt	258-259	None	
Unamortized Loss and Gain on Reacquired Debt	260	None	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	M 261A-B		
Calculation of Federal Income Tax	261C-D		
Taxes Accrued, Prepaid and Charged During Year	262-263		
Investment Tax Credits Generated and Utilized	264-265	None	
Accumulated Deferred Investment Tax Credits	M 266-267		
Miscellaneous Current and Accrued Liabilities	M 268		
Other Deferred Credits	269		
Accumulated Deferred Income Taxes - Accelerated Amortization Property	272-273	None	
Accumulated Deferred Income Taxes - Other Property	274-275		
Accumulated Deferred Income Taxes - Other	M 276A-B		
Other Regulatory Liabilities	278		
INCOME ACCOUNT SUPPORTING SCHEDULES			
Gas Operating Revenues	302-303	New Forms for 2006 replaced 300	
Rates and Sales Section	M 305A-B,		
Customer Choice Sales Data By Rate Schedule	306C	305C (replaced by 306C)	
Off-System Sales - Natural Gas	M 310A-B		
Revenue from Transportation of Gas of Others-Natural Gas	312-313	New Form (Rev 12-06)	
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	None - 320, 322, 323	
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	None	
Transmission and Compression of Gas by Others	332-333	None	
Other Gas Supply Expenses	334	None	
Miscellaneous General Expenses - Gas	M 335		
Depreciation, Depletion and Amortization of Gas Plant	336-338	None - 338	
Income from Utility Plant Leased to Others	339	None	
Particulars Concerning Certain Income Deduction and Interest Charges	340		

Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>
LIST OF SCHEDULES (Natural Gas Utility) (Continued)			
Title of Schedule  (a)	Reference Page No. (b)	Remarks  (c)	
COMMON SECTION			
Regulatory Commission Expenses	350-351	None	
Research, Development and Demonstration Activities	352-353		
Distribution of Salaries and Wages	354-355		
Charges for Outside Professional and Other Consultative Services	357		
GAS PLANT STATISTICAL DATA			
Natural Gas Reserves and Land Acreage	500-501	None	
Changes in Estimated Natural Gas Reserves	503	None	
Changes in Estimated Hydrocarbon Reserves and Costs, and Net Realizable Value	504-505	None	
Natural Gas Production and Gathering Statistics	506	None	
Products Extraction Operations - Natural Gas	507	None	
Compressor Stations	508-509	None	
Gas and Oil Wells	510	None	
Field and Storage Lines	511	None	
Gas Storage Projects	M 512-513	None - 513	
Distribution and Transmission Lines	M 514	None	
Liquefied Petroleum Gas Operations	516-517		
Distribution System Peak Deliveries	M 518		
Auxiliary Peaking Facilities	519		
System Map	522	None	
Footnote Data	551	None	
Stockholders' Report	---		
MPSC SCHEDULES			
Reconciliation of Deferred Income Tax Expense	117A-B	None	
Operating Loss Carryforward	117C		
Notes & Accounts Receivable Summary for Balance Sheet	228A		
Accumulated Provision for Uncollectible Accounts - Credit	228A		
Receivables From Associated Companies	228B	None	
Materials and Supplies	228C		
Notes Payable	260A		
Payables to Associated Companies	260B		
Customer Advances for Construction	268	None	
Accumulated Deferred Income Taxes - Temporary	277	None	
Gas Operation and Maintenance Expenses (Nonmajor)	320N-324N	None	
Lease Rentals Charged	333A-333D	None	
Depreciation, Depletion and Amortization of Gas Plant (Nonmajor)	336N	None	
Particulars Concerning Certain Other Income Accounts	341	None	
Gain or Loss on Disposition of Property	342A-B		
Expenditures for Certain Civic, Political and Related Activities	343		
Common Utility Plant and Expenses	356		
Summary of Costs Billed to Associated Companies	358-359	None	
Summary of Costs Billed from Associated Companies	360-361		

Name of Respondent: Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 2008
GENERAL INFORMATION			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.  Joseph Lucey 127 N. Main St Adrian MI 49221			
2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.  Michigan, August 31, 1951			
3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.  Not Applicable			
4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.  Distribution of Natural Gas  Michigan			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?  (1) <input type="checkbox"/> Yes.....Enter date when such independent accountant was initially engaged: _____. (2) <input checked="" type="checkbox"/> No			

Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>
CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES			
1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for		whom trust was maintained, and purpose of the trust. 2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year. 3. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.	
<p>DTE Enterprises Inc. (formerly MCN Energy Group Inc) owns 100% common stock of Citizens Gas Fuel Company.</p> <p>DTE Energy Company owns 100% common stock of DTE Enterprises Inc.</p> <p><u>Associated Companies</u></p> <p>Michigan Consolidated Gas Company</p> <p>DTE Energy Trading, Inc. (formerly CoEnergy Trading Company)</p> <p>DTE Michigan Holdings, Inc. (formerly McNic Michigan Holdings, Inc.)</p> <p>Detroit Edison Company</p> <p>DTE Services Corp. Services, LLC</p> <p>DTE Energy Resources, Inc</p> <p>Biomass Energy, Inc</p> <p>DTE Energy Services, Inc</p> <p>DTE Gas Storage Pipeline</p>			

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report:  Dec. 31, 20 <u>08</u>
OFFICERS					
1. Report below the name, title and salary for the five executive officers. 2. Report in column (b) salaries and wages accrued during the year including deferred compensation. 3. Report in column (c) report any other compensation provided, such as bonuses, car allowances, stock options and rights, savings contributions, etc., and explain in a footnote what the amounts represent. 4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred. 5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees salaries.					
Line No.	Name and Title  (a)	Base Wages  (b)	Other Compensation (c)	Total Compensation (d)	
1	Gerardo Norcia, President	0	0	0	
2	Naif A. Khouri, Vice President and Treasurer	0	0	0	
3	Sandra K. Ennis, Corporate Secretary	0	0	0	
4	Peter B. Oleksiak, Vice President and Controller	0	0	0	
5	Robert A. Richard, Vice President	0	0	0	
6	* - Company officers are employees of DTE and are not compensated by Citizens Gas Fuel Co. directly.				
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Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>
DIRECTORS			
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent. 2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.			
Name (and Title) of Director  (a)	Principal Business Address  (b)	No. of Directors Meetings During Yr. (c)	Fees During Year (d)
Anthony F. Earley, Jr.	One Energy Plaza Detroit MI 48226	0	0
Sandra K. Emmis	One Energy Plaza Detroit MI 48226	0	0
David E. Meador	One Energy Plaza Detroit MI 48226	0	0
Bruce D. Peterson	One Energy Plaza Detroit MI 48226	0	0

Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 2008
SECURITY HOLDERS AND VOTING POWERS			
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>(B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.</p>		<p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>	
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p>			
<p>2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:</p> <p>Total:</p> <p>By Proxy:</p> <p>Citizens Gas Fuel Company does not hold votes for it's Directors. The Director votes are facilitated by the parent company (DTE Enterprises).</p>			
<p>3. Give the date and place of such meeting:</p>			

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report: Dec. 31, 2008	
SECURITY HOLDERS AND VOTING POWERS (Continued)							
Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES					
		Number of votes as of (date):					
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)		
4	TOTAL votes of all voting securities	0	0				
5	TOTAL number of security holders	1	1				
6	TOTAL votes of security holders listed below	0	0				
7	Citizens Gas Fuel Company does not hold votes for it's Directors. The Director votes are facilitated by the parent company (DTE Enterprises).						
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Name of Respondent: Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: ( Mo, Da, Yr) 04/24/09	Year of Report:  Dec. 31, 2008
IMPORTANT CHANGES DURING THE YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not acceptable" or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents and other conditions. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing</p>		<p>sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.</p> <p>6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.</p>	
<p>1. None</p> <p>2. None</p> <p>3. None</p> <p>4. None</p> <p>5. None</p> <p>6. None</p> <p>7. None</p> <p>8. None</p> <p>9. None</p> <p>10. None</p> <p>11. The Gas Supply Charges increased \$ 0.259 per CCF effective September 1, 2008 for approximately 15,900 residential and 1,200 commercial customers. The estimated revenue increase on an annual basis is \$3,920,000 for residential customers and \$1,470,000 for commercial customers.</p> <p>12. None</p>			

Name of Respondent Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114, 118)	200-201	27,736,072	28,529,873	
3	Construction Work in Progress (107)	200-201	702,996	197,868	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		28,439,068	28,727,741	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115, 119)	200-201	(14,639,696)	(15,267,253)	
6	Net Utilty Plant (Enter Total of line 4 less 5)		13,799,372	13,460,488	
7	Nuclear Fuel (120.1-120.4, 120.6)	---	0	0	
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	---	0	0	
9	Net Nuclear Fuel (Enter Total of line 7 less 8)		0	0	
10	Net Utility Plant (Enter Total of lines 6 and 9)		13,799,372	13,460,488	
11	Utility Plant Adjustments (116)	122-123	0	0	
12	Gas Stored Underground-Noncurrent (117)	220	0	0	
13	OTHER PROPERTY AND INVESTMENTS			0	
14	Nonutility Property (121)	221	0	0	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221	0	0	
16	Investments in Associated Companies (123)	222-223	0	0	
17	Investments on Subsidiary Companies (123.1)	224-225	0	0	
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)		0	0	
19	Noncurrent Portion of Allowances	---	0	0	
20	Other Investments (124)	222-223,229	0	0	
21	Special Funds (125-128)	---	214,925	200,494	
22	TOTAL Other Property and Investments (Total of lines 14 thru 21)		214,925	200,494	
23	CURRENT AND ACCRUED ASSETS				
24	Cash (131)	---	0	0	
25	Special Deposits (132-134)	---	0	0	
26	Working Fund (135)	---	6,000	6,000	
27	Temporary Cash Investments (136)	222-223	0	0	
28	Notes Receivable (141)	228A	0	0	
29	Customer Accounts Receivable (142)	228A	1,882,397	2,690,325	
30	Other Accounts Receivable (143)	228A	(7,637)	(7,660)	
31	(Less) Accum. Prov. for Uncoll. Acct.-Credit (144)	228A	(200,000)	(213,000)	
32	Notes Receivable from Associated Companies (145)	228B	703,461	(1,793,537)	
33	Accounts Receivable from Assoc. Companies (146)	228B	3,050,326	27,103	
34	Fuel Stock (151)	228C	0	0	
35	Fuel Stock Expenses Undistributed (152)	228C	0	0	
36	Residuals (Elec) and Extracted Products	228C	0	0	
37	Plant Materials and Operating Supplies (154)	228C	241,196	197,010	
38	Merchandise (155)	228C	207,047	203,355	
39	Other Materials and Supplies (156)	228C	0	0	
40	Nuclear Materials Held for Sale (157)	228C	0	0	

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
41	Allowances (158.1 and 158.2)	---	(3,281)	(40,972)	
42	(Less) Noncurrent Portion of Allowances	---	0	0	
43	Stores Expense Undistributed (163)	228C	2,048	3,874	
44	Gas Stored Underground-Current (164.1) G/L Acet. 151	220	6,003,920	6,983,262	
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	0	0	
46	Prepayments (165)	226,230	89,870	61,043	
47	Advances for Gas (166-167)	229	0	0	
48	Interest and Dividends Receivable (171)	---	0	0	
49	Rents Receivable (172)	---	0	0	
50	Accrued Utility Revenues (173)	---	3,308,872	3,714,607	
51	Miscellaneous Current and Accrued Assets (174)	---	0	0	
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		15,284,219	11,831,410	
53	DEFERRED DEBITS				
54	Unamortized Debt Expenses (181)	---	0	0	
55	Extraordinary Property Losses (182.1)	230	0	0	
56	Unrecovered Plant & Regulatory Study Costs (182.2)	230	0	0	
57	Other Regulatory Assets	232	2,527,851	2,474,523	
58	Prelim. Survey & Invest. Charges (Electric) (183)	---	0	0	
59	Prelim. Survey & Invest. Charges (Gas) (183.1,183.2)	231	0	0	
60	Clearing Accounts (184)	---	0	0	
61	Temporary Facilities (185)	---	0	0	
62	Miscellaneous Deferred Debits (186)	233	9,372	4,408	
63	Def. Losses from Disposition of Utility Plant (187)	---	0	0	
64	Research, Devel. And Demonstration Expend. (188)	352-353	0	0	
65	Unamortized Loss on Reacquired Debt (189)	---	0	0	
66	Accumulated Deferred Income Taxes (190)	234-235	833,013	2,181,336	
67	Unrecovered Purchased Gas Costs (191)	---	771,153	677,007	
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		4,141,389	5,337,274	
69	TOTAL Assets and Other Debits (Enter Total of lines 10, 11, 12, 22, 52 and 68)		33,439,905	30,829,666	

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	2,338,482	2,338,482	
3	Preferred Stock Issued (204)	250-251	0	0	
4	Capital Stock Subscribed (202, 205)	252	0	0	
5	Stock Liability for Conversion (203,206)	252	0	0	
6	Premium on Capital Stock (207)	252	71,504	71,504	
7	Other Paid-In Capital (208-211)	253	(1,167,900)	(3,954,950)	
8	Installments Received on Capital Stock (212)	252	0	0	
9	(Less) Discount on Capital Stock (213)	254	0	0	
10	(Less) Capital Stock Expense (214)	254	0	0	
11	Retained Earnings (215, 215.1, 216)	118-119	12,494,366	13,341,347	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0	
13	(Less) Reacquired Capital Stock (217)	250-251	0	0	
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		13,736,452	11,796,383	
15	LONG-TERM DEBT				
16	Bonds (221)	256-257	0	0	
17	(Less) Reacquired Bonds (222)	256-257	0	0	
18	Advances from Associated Companies (223)	256-257	7,000,000	7,000,000	
19	Other Long-Term Debt (224)	256-257	0	0	
20	Unamortized Premium on Long-Term Debt (225)	258-259	0	0	
21	(Less) Unamortized Discount on Long-Term Debt-Debt (226)	258-259	0	0	
22	TOTAL Long-Term Debt (Enter Totals of lines 16 thru 21)		7,000,000	7,000,000	
23	OTHER NONCURRENT LIABILITIES				
24	Obligations Under Capital Leases-Noncurrent (227)	---	0	0	
25	Accumulated Prov. for Property Insurance (228.1)	---	0	0	
26	Accumulated Prov. for Injuries and Damages (228.2)	---	0	0	
27	Accumulated Prov. for Pensions and Benefits (228.3)	---	2,964,279	3,853,643	
28	Accumulated Misc. Operating Provisions (228.4)	---	0	0	
29	Accumulated Provision for Rate Refunds (229)	---	0	0	
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)		2,964,279	3,853,643	
31	CURRENT AND ACCRUED LIABILITIES				
32	Notes Payable (231)	260A	0	0	
33	Accounts Payable (232)	---	267,666	107,427	
34	Notes Payable to Associated Companies (233)	260B	0	0	
35	Accounts Payable to Associated Companies (234)	260B	2,661,859	2,018,369	
36	Customer Deposits (235)	---	26,152	30,478	
37	Taxes Accrued (236)	262-263	1,508,879	633,991	
38	Interest Accrued (237)	---	0	0	
39	Dividends Declared (238)	---	0	0	
40	Matured Long-Term Debt (239)	---	0	0	

Name of Respondent Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 08
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
41	Matured Interest (240)	---	0	0	
42	Tax Collections Payable (241)	---	(2,184)	30,334	
43	Misc. Current Accrued Liabilities (242)	268	199,032	200,933	
44	Obligations Under Capital Leases-Current (243)	---	0	0	
45	Federal Income Taxes Accrued for Prior Years (244)	---	0	0	
46	Michigan Single Business Taxes Accrued for Prior Years (244.1)	---	0	0	
47	Fed. Inc. Taxes Accrued for Prior Years-Adj. (245)	---	0	0	
48	Michigan Single Business Taxes Accrued for Prior Years-Adj. (245.1)	---	0	0	
49	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 48)		4,661,404	3,021,532	
50	DEFERRED CREDITS				
51	Customer Advances for Construction (252)	---	107,852	95,152	
52	Accumulated Deferred Investment Tax Credits (255)	266-267	52,827	37,503	
53	Deferred Gains from Disposition of Utility Plt. (256)	---	0	0	
54	Other Deferred Credits (253)	269	19,769	19,711	
55	Other Regulatory Liabilities	278	2,099,575	2,036,117	
56	Unamortized Gain on Reacquired Debt (257)	260	0	0	
57	Accumulated Deferred Income Taxes (281-284)	272-277	2,797,746	2,969,625	
58	TOTAL Deferred Credits (Enter Total of lines 51 thru 57)		5,077,769	5,158,108	
59	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 49 and 58)		33,439,905	30,829,666	



Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report: Dec. 31, 2008	
STATEMENT OF INCOME FOR THE YEAR							
1. Report amounts for accounts 412 and 413, <i>Revenue and Expenses from Utility Plant Leased to Others</i> , in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns © and (d) totals. 2. Report amounts in account 414, <i>Other Utility Operating Income</i> , in the same manner as accounts 412 and 413 above. 3. Report data for lines 7, 9, and 10 for natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2. 4. Use page 122 for important notes regarding the statement of income or any account thereof.				5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases. 6. Give concise explanations concerning significant amounts of any refunds made or received during the year.			
Line No.	Account  (a)	(Ref.) Page No. (b)	TOTAL				
			Current Year (c)	Previous Year (d)			
1	UTILITY OPERATING INCOME						
2	Operating Revenues (400)	300-301	33,657,065	32,527,473			
3	Operating Expenses						
4	Operation Expenses (401)	320-325	30,612,013	28,846,821			
5	Maintenance Expenses (402)	320-325	219,681	345,197			
6	Depreciation Expense (403)	336-338	665,179	502,337			
7	Amort. & Depl. Of Utility Plant (404-405)	336-338	32,327	33,182			
8	Amort. Of Utility Plant Acq. Adj. (406)	336-338					
9	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)						
10	Amort. Of Conversion Expenses						
11	Regulatory Debits (407.3)						
12	(Less) Regulatory Credits (407.4)						
13	Taxes Other Than Income Taxes (408.1)	262-263	467,648	580,989			
14	Income Taxes -- Federal (409.1)	262-263	181,451	513,386			
15	-- Other (409.1)	262-263					
16	Provision for Deferred Income Taxes (410.1)	234,272-277	375,049	2,182,308			
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-277	(145,524)	(2,123,399)			
18	Investment Tax Credit Adj. - Net (411.4)	266	(15,324)	(17,737)			
19	(Less) Gains from Disp. Of Utility Plant (411.6)		0	670			
20	Losses from Disp. Of Utility Plant (411.7)						
21	(Less) Gains from Disp. Of Allowances (411.8)						
22	Losses from Disposition of Allowances (411.9)						
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		32,392,500	30,863,754			
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		1,264,565	1,663,719			

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) [X] An Original (2) [ ] A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report: Dec. 31, 2008	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
<div>resulting from settlement of any rate proceedings affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.</div> <div>7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.</div> <div>8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations</div> <div>and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.</div> <div>9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</div> <div>10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.</div>							
ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY			
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line No.	
(e)	(f)	(g)	(h)	(i)	(j)		
						1	
		33,657,065	32,527,473			2	
						3	
		30,612,013	28,846,821			4	
		219,681	345,197			5	
		665,179	502,337			6	
		32,327	33,182			7	
						8	
						9	
						10	
						11	
						12	
		467,648	580,989			13	
		181,451	513,386			14	
						15	
		375,049	2,182,308			16	
		(145,524)	(2,123,399)			17	
		(15,324)	(17,737)			18	
		0	670			19	
						20	
						21	
						22	
		32,392,500	30,863,754			23	
		1,264,565	1,663,719			24	

Name of Respondent: Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report: Dec. 31, 2008	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL				
			Current Year (c)	Previous Year (d)			
25	Net Utility Operating Income (Carried forward from page 114)	-	1,264,565	1,663,719			
26	Other Income and Deductions						
27	Other Income						
28	Nonutility Operating Income						
29	Revenues From Merchandising, Jobbing and Contract Work (415)		529,148	508,603			
30	(Less) Costs and Expenses of Merchandising, Jobbing and Contract Work (416)		(451,587)	(465,378)			
31	Revenues From Nonutility Operations (417)						
32	(Less) Expenses of Nonutility Operations (417.1)						
33	Nonoperating Rental Income (418)						
34	Equity in Earnings of Subsidiary Companies (418.1)	119					
35	Interest and Dividend Income (419)		79,365	222,667			
36	Allowance for Other Funds Used During Construction (419.1)						
37	Miscellaneous Nonoperating Income (421)		0	592			
38	Gain on Disposition of Property (421.1)						
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		156,926	266,484			
40	Other Income Deductions						
41	Loss on Disposition of Property (421.2)						
42	Miscellaneous Amortization (425)	340					
43	Miscellaneous Income Deductions (426.1 426.5)	340	50,830	45,974			
44	TOTAL Other Income Deductions (Enter Total of lines 41 thru 43)		50,830	45,974			
45	Taxes Applic. to Other Income and Deductions						
46	Taxes Other Than Income Taxes (408.2)	262-263	13,192	2,534			
47	Income Taxes-Federal (409.2)	262-263	9,356	76,291			
48	Income Taxes-Other (409.2)	262-263					
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277					
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277					
51	Investment Tax Credit Adj. - Net (411.5)						
52	(Less) Investment Tax Credits (420)						
53	TOTAL Taxes on Other Income and Deductions (Enter Total of 46 thru 52)		22,548	78,825			
54	Net Other Income and Deductions (Enter Total of lines 39,44,53)		83,548	141,685			
55	Interest Charges						
56	Interest on Long-Term Debt (427)						
57	Amort. of Debt Disc. and Expense (428)	258-259					
58	Amortization of Loss on Reacquired Debt (428.1)						
59	(Less) Amort. of Premium on Debt-Credit (429)	258-259					
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)						
61	Interest on Debt to Assoc. Companies (430)	340	488,820	516,391			
62	Other Interest Expense (431)	340	1,331	2,171			
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)						
64	Net Interest Charges (Enter Total of 56 thru 63)		490,151	518,562			
65	Income Before Extraordinary Items (Enter Total of lines 25,54, and 64)		857,962	1,286,842			
66	Extraordinary Items						
67	Extraordinary Income (434)						
68	(Less) Extraordinary Deductions (435)						
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		0	0			
70	Income Taxes-Federal and Other (409.3)	262-263					
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		0	0			
72	Net Income (Enter Total of lines 65 and 71)		857,962	1,286,842			

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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE							
1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284.				In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.			
2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with subaccounts totals reported on these pages.							
Line No.		Electric Utility		Gas Utility			
1	Debits to Account 410 from:						
2	Account 190					189,979	
3	Account 281						
4	Account 282					105,000	
5	Account 283					80,070	
6	Account 284						
7	Reconciling Adjustments						
8	TOTAL Account 410.1 (on pages 114-115 line 16)					375,049	
9	TOTAL Account 410.2 (on page 117 line 45)						
10	Credits to Account 411 from:						
11	Account 190					(132,332)	
12	Account 281						
13	Account 282						
14	Account 283					(13,192)	
15	Account 284						
16	Reconciling Adjustments						
17	TOTAL Account 411.1 (on pages 114-115 line 17)					(145,524)	
18	TOTAL Account 411.2 (on page 117 line 46)						
19	Net ITC Adjustment:						
20	ITC Utilized for the Year DR						
21	ITC Amortized for the Year CR					(15,324)	
22	ITC Adjustments:						
23	Adjust last year's estimate to actual per filed return						
24	Other (specify)						
25	Net Reconciling Adjustments Account 411.4*						
26	Net Reconciling Adjustments Account 411.5**						
27	Net Reconciling Adjustments Account 420***						

\*on pages 114-15 line 16

\*\* on page 117 line 47

\*\*\* on page 117 line 48

Name of Respondent: Citizens Gas Fuel Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 08	
RECONCILIATION OF DEFERRED INCOME TAX EXPENSE (Continued)				
3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages. (b) Identify all contra accounts (other than accounts 190 and 281-284). (c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).				
Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
			189,979	2
				3
			105,000	4
			80,070	5
				6
				7
				8
				9
				10
			(132,332)	11
				12
				13
			(13,192)	14
				15
				16
				17
				18
				19
				20
			(15,324)	21
				22
				23
				24
				25
				26
				27

Name of Respondent: Citizens Gas Fuel Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 <u>08</u>
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.	5. Show dividends for each class and series of capital stock.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).	6. Show separately the state and federal income tax effect of items shown in account 439, <i>Adjustments to Retained Earnings</i> .
3. State the purpose and amount for each reservation or appropriation of retained earnings.	7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
4. List first account 439, <i>Adjustments to Retained Earnings</i> , reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit, items in that order.	8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item  (a)	Contra Primary Account Affected  (b)	Amount  (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		12,494,366
2	Changes ( <i>Identify by prescribed retained earnings accounts</i> )		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	TOTAL Credits to Retained Earnings (Acct. 439)		
9	Debit:		
10	Debit:		
11	Debit:		
12	Debit:		
13	TOTAL Debits to Retained Earnings (Acct. 439)		
14	Balance Transferred from Income (Account 433 Less Account 418.1)		857,962
15	Appropriations of Retained Earnings (Account 436)		
16			
17			
18			
19			
20			
21	TOTAL Appropriations of Retained Earnings (Account 436)		
22	Dividends Declared - Preferred Stock (Account 437)		
23			
24			
25			
26			
27			
28	TOTAL Dividends Declared - Preferred Stock (Account 437)		

Name of Respondent: Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 08
STATEMENT OF RETAINED EARNINGS FOR THE YEAR				
Line No.	Item  (a)	Contra Primary Account Affected  (b)	Amount  (c)	
29	Dividends Declared - Common Stock (Account 438)			
30				
31				
32				
33				
34				
35	TOTAL Dividends Declared - Common Stock (Account 438)			
36	Transferred from Account 216, Unappropriated Undistributed Subsidiary Earning		(10,980)	
37	Balance - End of Year (Enter Total of lines 1 thru 36)		13,341,347	
	APPROPRIATED RETAINED EARNINGS (Account 215)  State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries any applications of appropriated retained earnings during the year.			
38				
39				
40				
41				
42				
43	TOTAL Appropriations of Retained Earnings (Account 215)			
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)  State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such item			
44	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Acct. 215.1)			
45	TOTAL Appropriated Retained Earnings (Accounts 215 & 215.1)			
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)			
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
47	Balance - Beginning of Year (Debit or Credit)			
48	Equity in Earnings for Year (Credit) (Account 418.1)			
49	(Less) Dividends Received (Debit)			
50	Other Changes (Explain) FAS 158 Adjustment			
51	Balance - End of Year (Enter Total of lines 47 thru 50)		0	

Name of Respondent: Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 4/24/2009		Year of Report: Dec. 31, 20 <u>08</u>	
STATEMENT OF CASH FLOWS							
<div>1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</div> <div>2. Under "Other" specify significant amounts and group others.</div> <div>3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.</div>							
Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)					Amounts (b)	
1	Net Cash Flow from Operating Activities:						
2	Net Income (Line 72(c) on page 117)					857,962	
3	Non-Cash Charges (Credits) to Income						
4	Depreciation and Depletion					665,179	
5	Amortization of (Specify):						
6	Mapping & Franchises					22,696	
7	Environmental					9,631	
8	Deferred Income Taxes (Net) (Includes Minimum Pension OCI Activity)					(3,963,496)	
9	Investment Tax Credit Adjustments (Net)					(15,324)	
10	Net (Increase) Decrease in Receivables					4,725,316	
11	Net (Increase) Decrease in Inventory (Includes Gas in Storage)					(931,464)	
12	Net (Increase) Decrease in Allowances Inventory					37,691	
13	Net Increase (Decrease) in Payables and Accrued Expenses					(1,639,872)	
14	Net (Increase) Decrease in Other Regulatory Assets (Includes Unrecovered Purchased Gas Costs)					137,843	
15	Net Increase (Decrease) in Other Regulatory Liabilities (Includes Provision for Rate Refunds)					(63,458)	
16	(Less) Allowance for Other Funds Used During Construction						
17	Other: Net (Increase)/Decrease in Accrued Utility Revenues					(405,735)	
18	Net Increase (Decrease) in Other Assets & Liabilities					935,760	
19	Net Increase (Decrease) in Other Deferred Credits and Non-current Liabilities					(12,758)	
20	Net (Increase) Decrease in Other Comprehensive Income					(10,981)	
21	Net Cash Provided by (Used in) Operating Activities						
22	(Total of lines 2 thru 20)					348,990	
23							
24	Cash Flows from Investment Activities:						
25	Construction and Acquisition of Plant (including land):						
26	Gross Additions to Utility Plant (less nuclear fuel)					(391,019)	
27	Gross Additions to Nuclear Fuel						
28	Gross Additions to Common Utility Plant						
29	Gross Additions to Nonutility Plant						
30	(Less) Allowance for Other Funds Used During Construction						
31	Other: Customer Contributions in Aid of Construction					63,954	
32							
33							
34	Cash Outflows for Plant (Total of lines 26 thru 33)					(327,065)	
35							
36	Acquisition of Other Noncurrent Assets (d)						
37	Proceeds from Disposal of Noncurrent Assets (d)						
38							
39	Investments in and Advances to Assoc. and Subsidiary Companies						
40	Contributions and Advances from Assoc. and Subsidiary Companies						
41	Disposition of Investments in (and Advances to)						
42	Associated and Subsidiary Companies						
43							
44	Purchase of Investment Securities (a)						
45	Proceeds from Sales of Investment Securities (a)						



Name of Respondent: Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 4/24/2009	Year of Report Dec. 31, 20 08
STATEMENT OF CASH FLOWS (Continued)				
4. Investing Activities Include in Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.		5. Codes used: (a) Net proceeds or payments. (b) Bonds, debentures and other long-term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc. 6. Enter on page 122 clarifications and explanations.		
Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)		
46	Loans Made or Purchased			
47	Collections on Loans			
48				
49	Net (increase) Decrease in Receivables			
50	Net (increase) Decrease in Inventory			
51	Net (increase) Decrease in Allowances Held for Speculation			
52	Net Increase (Decrease) in Payables and Accrued Expenses			
53	Other:			
54	Removal Costs incurred to retire plant assets (net of salvage proceeds received)	(21,925)		
55				
56	Net Cash Provided by (Used In) Investing Activities			
57	(Total of lines 34 thru 55)	(348,990)		
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long-Term Debt (b)	0		
62	Preferred Stock			
63	Common Stock			
64	Other: Dividend on Long-Term Incentive			
65				
66	Net Increase in Short-Term Debt (c)			
67	Other:			
68				
69				
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	0		
71				
72	Payments for Retirement of:			
73	Long-term Debt (b)			
74	Preferred Stock			
75	Common Stock - Retirement			
76	Other:			
77				
78	Net Increase (Decrease) in Short-Term Debt (c)	0		
79	Change in Sinking fund			
80	Dividends on Preferred Stock			
81	Dividends on Common Stock	0		
82	Net Cash Provided by (Used in) Financing Activities			
83	(Total of lines 70 thru 81)	0		
84				
85	Net increase (Decrease) in Cash and Cash Equivalents			
86	(Total of lines 22, 57 and 83)	0		
87				
88	Cash and Cash Equivalents at Beginning of Year	6,000		
89				
90	Cash and Cash Equivalents at End of Year	6,000		

Name of Respondent: Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 <u>08</u>
NOTES TO FINANCIAL STATEMENTS			
<p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, <i>Utility Plant Adjustment</i>, explain the origin of such amount, debits and credits during the year,</p>		<p>and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, <i>Unamortized Loss on Reacquired Debt</i> and 257, <i>Unamortized Gain on Reacquired Debt</i>, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.</p>	
<p>Citizens Gas Fuel Company is a wholly owned subsidiary of DTE Enterprises Inc. (formerly MCN Energy Group Inc.)</p> <p>DTE Enterprises is a wholly owned subsidiary of DTE Energy Company.</p> <p><b>Statement of Income:</b> Recording of support cost provided by DTE. Corporate allocation expenses are now posted to various accounts depending on the nature of the expense oppose to previous years where these expenses were grouped in account 923.</p>			

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 4/24/2009	Year of Report Dec. 31, 2008
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item  (a)	Total  (b)	Electric  (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	28,529,873		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	28,529,873		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	197,868		
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Enter Total of lines 8-12)	28,727,741		
14	Accum. Prov. for Depr., Amort., & Depl.	15,267,253		
15	Net Utility Plant (Enter Total of line 13 less 14)	13,460,488		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service			
18	Depreciation	15,030,666		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	236,587		
22	TOTAL In Service (Enter Total of lines 18 - 21)	15,267,253		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 & 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total lines 28 & 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.			
33	TOTAL Accum. Prov. (Should agree with line 14 above) (Enter Total lines 22,26,30,31 & 32)	15,267,253		

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 4/24/2009	Year of Report Dec. 31, 2008
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas  (d)	Other (Specify)  (e)	Other (Specify)  (f)	Other (Specify)  (g)	Common  (h)	Line No.
					1
					2
28,529,873					3
					4
					5
					6
					7
28,529,873					8
					9
					10
197,868					11
					12
28,727,741					13
15,267,253					14
13,460,488					15
					16
					17
15,030,666					18
					19
					20
236,587					21
15,267,253					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
15,267,253					33

Name of Respondent; Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report:  Dec. 31, 20 08
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106)				
1. Report below the original cost of gas plant in service according to the prescribed accounts.		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. 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		
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.				
3. Include in column © or (d), as appropriate, corrections of additions and retirements for the current or preceding year.				
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.				
5. Classify Account 106 according to prescribed accounts, on an estimated basis of necessary, and				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1		1. Intangible Plant		
2	301	Organization	0	
3	302	Franchises and Consents	69,394	
4	303	Miscellaneous Intangible Plant	313,931	3,070
5		TOTAL Intangible Plant	383,325	3,070
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	0	
26		TOTAL Manufactured Gas Production Plant	0	0

Name of Respondent: Citizens Gas Fuel Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report:  Dec. 31, 20 08		
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 actual 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 to 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
			0	301	2
			69,394	302	3
			317,001	303	4
0	0	0	386,395		5
					6
					7
			0	304.1	8
			0	304.2	9
			0	305	10
			0	306	11
			0	307	12
			0	308	13
			0	309	14
			0	310	15
			0	311	16
			0	312	17
			0	313	18
			0	314	19
			0	315	20
			0	316	21
			0	317	22
			0	318	23
			0	319	24
			0	320	25
0	0	0	0		26

Name of Respondent: Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 08
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
27		Natural Gas Production & Gathering Plant			
28	325.1	Producing Lands			
29	325.2	Producing Leaseholds			
30	325.3	Gas Rights			
31	325.4	Right-of-Way			
32	325.5	Other Land			
33	325.6	Other Land Rights			
34	326.0	Gas Well Structures			
35	327	Field Compressor Station Structures			
36	328	Field Measuring and Regulating Station Structures			
37	329	Other Structures			
38	330	Producing Gas Wells-Well Construction			
39	331	Producing Gas Wells-Well Equipment			
40	332	Field Lines			
41	333	Field Compressor Station Equipment			
42	334	Field Measuring and Regulating Station Equipment	9,906		
43	335	Drilling and Cleaning Equipment			
44	336	Purification Equipment			
45	337	Other Equipment			
46	338	Unsuccessful Exploration & Development Costs			
47		TOTAL Production and Gathering Plant	9,906	0	
48		Production Extraction Plant			
49	340.1	Land			
50	340.2	Land Rights			
51	341	Structures and Improvements			
52	342	Extraction and Refining Equipment			
53	343	Pipe Lines			
54	344	Extraction Products Storage Equipment			
55	345	Compressor Equipment			
56	346	Gas Measuring and Regulating Equipment			
57	347	Other Equipment			
58		TOTAL Products Extraction Plant			
59		TOTAL Natural Gas Production Plant			
60		SNG Production Plant (Submit Supplemental Statement)			
61		TOTAL Production Plant	9,906	0	
62		3. Natural Gas Storage and Processing Plant			
63		Underground Storage Plant			
64	350.1	Land			

Name of Respondent: Citizens Gas Fuel Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 2008		
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.
					27
			0	325.1	28
			0	325.1	29
			0	325.3	30
			0	325.4	31
			0	325.5	32
			0	325.6	33
			0	326	34
			0	327	35
			0	328	36
			0	329	37
			0	330	38
			0	331	39
			0	332	40
			0	333	41
			9,906	334	42
			0	335	43
			0	336	44
			0	337	45
			0	338	46
0	0	0	9,906		47
					48
				340.1	49
				340.2	50
				341	51
				342	52
				343	53
				344	54
				345	55
				346	56
				347	57
					58
					59
					60
0	0	0	9,906		61
					62
					63
				350.1	64



Name of Respondent Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report  Dec. 31, 2008
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Acct. No.	Account  (a)	Balance at Beginning of Year  (b)	Additions  (c)
103		4. Transmission Plant		
104	365.1	Land		
105	365.2	Land Rights		
106	365.3	Rights-of-Way		
107	366	Structures and Improvements		
108	367	Mains	107,003	
109	368	Compressor Station Equipment		
110	369	Measuring and Regulating Equipment		
111	370	Communication Equipment		
112	371	Other Equipment		
113		TOTAL Transmission Plant	107,003	0
114		5. Distribution Plant		
115	374.1	Land	38,460	
116	372.2	Land Rights	0	
117	375	Structures and Improvements	618,412	3,977
118	376	Mains	10,926,899	150,172
119	377	Compressor Station Equipment	0	
120	378	Measuring and Regulating Station Equip.-General	496,057	88,942
121	379	Measuring and Regulating Station Equip.-City Gate	0	
122	380	Services	6,124,068	219,075
123	381	Meters	1,745,304	100,027
124	382	Meter Installations	577,985	39,322
125	383	House Regulators	113,354	1,778
126	384	House Regulator Installations	42,806	
127	385	Industrial Measuring and Regulating Station Equip.	796,048	97,041
128	386	Other Property on Customer's Premises	0	
129	387	Other Equipment	0	
130		TOTAL Distribution Plant	21,479,393	700,334
131		6. General Plant		
132	389.1	Land	156,002	
133	389.2	Land Rights	0	
134	390	Structures and Improvements	2,832,171	
135	391	Office Furniture and Equipment	308,260	
136	391.1	Computers and Computer Related Equipment	659,516	22,363
137	392	Transport Equipment	1,093,253	100,233
138	393	Stores Equipment	38,833	
139	394	Tools, Shop and Garage Equipment	334,894	1,830
140	395	Laboratory Equipment		

Name of Respondent Citizens Gas Fuel Company	This Report is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report  Dec. 31, 2008		
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.
					103
			0	365.1	104
			0	365.2	105
			0	365.3	106
			0	366	107
			107,003	367	108
			0	368	109
			0	369	110
			0	370	111
			0	371	112
			107,003		113
					114
			38,460	374.1	115
			0	372.2	116
			622,389	375	117
			11,077,071	376	118
			0	377	119
			584,999	378	120
			0	379	121
23,236			6,319,907	380	122
			1,845,331	381	123
			617,307	382	124
			115,132	383	125
			42,806	384	126
			893,089	385	127
			0	386	128
			0	387	129
23,236		0	22,156,491		130
					131
			156,002	389.1	132
			0	389.2	133
			2,832,171	390	134
			308,260	391	135
15,157			666,722	391.1	136
			1,193,486	392	137
			38,833	393	138
			336,724	394	139
			0	395	140

Name of Respondent Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 2008
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
141	396	Power Operation Equipment	66,723	0
142	397	Communication Equipment	238,376	4,364
143	398	Miscellaneous Equipment	28,417	
144		SUBTOTAL (Lines 132 thru 143)	5,756,445	128,790
145	399	Other Tangible Property		
146		TOTAL General Plant	5,756,445	128,790
147		TOTAL (Accounts 101 and 106)		
148	101.1	Property Under Capital Leases		
149	102	Gas Plant Purchased (See Instructions 8)		
150	(Less)			
	102	Gas Plant Sold (See Instructions 8)		
151	103	Experimental Gas Plant Unclassified		
152		TOTAL GAS PLANT IN SERVICE	27,736,072	832,194

Name of Respondent Citizens Gas Fuel Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report  Dec. 31, 2008		
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.
			66,723	396	141
			242,740	397	142
			28,417	398	143
38,393		0	5,870,078		144
				399	145
38,393	0	0	5,870,078		146
					147
				101.1	148
				102	149
				(102)	150
				103	151
38,393	0	0	28,529,873		152

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report Dec. 31, 2008	
CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)							
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Develop-							
ment, and Demonstration (see Account 107 of the Uniform System of Accounts). 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		Mains - Misc. Extensions & Replacements		4,547		2,000	
2							
3		Services & Meters		91,186		0	
4							
5		Regulators - Residential, Industrial, and Commercial		1,030		1,000	
6							
7		Border Station/Regulator Station		8,293		2,000	
8							
9		Automated Meter Reading Equipment		12,082		7,900	
10							
11		Vehicles & Equipment		32,492		1,000	
12							
13		Building & Grounds		3,168		61,000	
14							
15		New Odorizer Install		45,071		4,000	
16							
17							
18							
19							
20							
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38							
39							
40							
41							
42		Total		197,868		78,900	
43							

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 4/24/2009	Year of Report  Dec. 31, 2008
CONSTRUCTION OVERHEADS - GAS				
<div>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.</div> <div>2. On page 212 furnish information concerning construction overheads.</div> <div>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on</div> <div>page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</div> <div>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.</div>				
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	Stores Overhead @ 17%	25,190	148,176	
2				
3				
4				
5				
6				
7	Fringe Benefits @ 63.0%	67,423	106,319	
8				
9				
10				
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35				
36	Total	92,613	254,495	

Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 4/24/2009	Year of Report Dec. 31, 2008
GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE			
<div>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</div> <div>2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.</div>			
<div>1 Stores Expense</div> <div>A. Labor for the receipt and removal from stock.</div> <div>B. Effective rate of overhead is capitalized when material is removed from inventory and delivered to the construction project.</div> <div><u>Fringe Benefit Allocation:</u></div> <div>A. The amount of fringe benefits pertaining to actual payroll charges.</div> <div>B. The effective rate of fringe</div> <div><u>Stores Expense and Fringe Benefits Allocation:</u></div> <div>C. Each construction project is assigned an individual job number.</div> <div>D. No</div> <div>E. No</div> <div>F. Directly Assigned</div> <div>2 None</div>			

Name of Respondent		This Report Is:		Date of Report:	Year of Report
Citizens Gas Fuel Company		(1) <u>X</u> An Original		(Mo, Da, Yr)	
		(2) ___ A Resubmission		04/24/09	Dec. 31, 20 08
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (ACCOUNT 108 & 110)					
1. Explain in a footnote any important adjustments during year.		of plant retired at year end which has not been			
2. Explain in a footnote any difference between the amount for		recorded and/or classified to the various reserve			
book cost of plant retired, line 11, column (c), and that reported		functional classifications, make preliminary closing			
for gas plant in service, pages 204-211, column (d), excluding		entries to tentatively functionalize the book cost			
retirements of non-depreciable property.		of the plant retired. In addition, include all cost			
3. Accounts 108 and 110 in the Uniform System of Accounts require		included in retirement work in progress at year end			
that retirements of depreciable plant be recorded when such plant		in the appropriate functional classifications.			
is removed from service. If the respondent has a significant amount		4. Show separately interest credits under a sinking			
		fund or similar method of depreciation accounting.			
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	14,639,696	14,639,696		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	665,179	665,179		
4	(403.1) Deprec. and Deplet. Expense				
5	(413) Exp. of Gas Plt. Leas. to Others				
6					
7	Other Accounts: 404 & 405	22,696	22,696		
8					
9					
10	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 9)	687,875	687,875		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	38,393	38,393		
13	Cost of Removal	21,925	21,925		
14	Salvage (Credit)	0	0		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	60,318	60,318		
16	Other Debit or Credit Items (Describe):				
17	Gain (Loss) on Disposal of Assets	0	0		
18					
19	Balance End of Year (Enter Total of lines 1, 10, 15, and 16)	15,267,253	15,267,253		
Section B. Balances at End of Year According to Functional Classifications					
20	Production-Manufactured Gas		0		
21	Production and Gathering-Natural Gas		0		
22	Products Extraction-Natural Gas		0		
23	Underground Gas Storage		0		
24	Other Storage Plant		0		
25	Base Load LNG Terminating and Processing Plt		0		
26	Transmission		0		
27	Distribution		0		
28	General		0		
29	TOTAL (Enter total of lines 20 thru 28)	0	0		



Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report Dec. 31, 20 <u>08</u>	
GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)							
<div><div><div>1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.</div><div>2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.</div><div>3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with</div></div><div><div>respect to any encroachment of withdrawals upon "base stock", or restoration of previous encroachment, including brief particulars of any such accounting during the year.</div><div>4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.</div><div>5. Report pressure base of gas volumes as 14.65 psia at 60° F.</div></div></div>							
Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)	
1	Balance at Beginning of Year		6,003,920			6,003,920	
2	Gas Delivered to Storage (contra Account)		10,109,080			10,109,080	
3	Gas Withdrawn from Storage (contra Account)		(9,129,737)			(9,129,737)	
4	Other Debits or Credits (Net)					0	
5	Balance at End of Year		6,983,262			6,983,262	
6	Mcf		736,111			736,111	
7	Amount Per Mcf		\$9.49			\$9.49	
8	State basis of segregation of inventory between current and noncurrent portions.						

Name of Respondent Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 2008
NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET				
Show separately by footnote the total amount of notes and employees included in Notes Receivable (Account 141) and accounts receivable from directors, officers, and Other Accounts receivable (Account 143).				
Line No.	Accounts  (a)	Balance Beginning of Year (b)	Balance End of Year (c)	
1	Notes Receivable (Account 141)	0	0	
2	Customer Accounts Receivable (Account 142)	1,882,397	2,690,325	
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	(7,637)	(7,660)	
4	TOTAL	1,874,760	2,682,664	
5	Less: Accumulated Provision for Uncollectibles Accounts-Cr. (Account 144)	(200,000)	(213,000)	
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	1,674,760	2,469,664	
7				
8				
9				
10				
11				
12				
13				
14				

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)						
1. Report below the information called for concerning this accumulated provision. 2. Explain any important adjustments of subaccounts. 3. Entries with respect to officers and employees shall not include items for utility services.						
Line No.	Item  (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year	184,000	16,000			200,000
2	Prov. For uncollectibles for current year	230,566	14,404			244,970
3	Accounts written off	(323,592)	(5,904)			(329,496)
4	Coll. Of accounts written off	100,027	(2,501)			97,526
5	Adjustments (explain): .....					
6	Balance end of year	191,001	21,999	0	0	213,000
7						
8						
9						
10						
11						

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo,Da,Yr) 04/24/09		Year of Report: Dec. 31, 2008	
RECEIVABLES FROM ASSOCIATED COMPANIES* (Accounts 145, 146)							
1. Report particulars of notes and accounts receivable from associated companies at end of year. 2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146 Accounts Receivable from Associated Companies, in addition to a total for the combined accounts. 3. For notes receivable, list each note separately and state the purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.				4. If any note was received in satisfaction of an open account, state the period covered sy such open account. 5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year. 6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.			
Line No.	Particulars  (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)	
			Debits (c)	Credits (d)			
1	A/C 145						
2	DTE Energy Company	703,461	34,434,305	36,931,303	(1,793,537)	74,174	
3							
4							
5	A/C 146						
6	The Detroit Edison Co - Pension	2,995,000	2,966,167	5,961,167	0	0	
7	DTE Energy Company	1,712	47,647	49,229	130	0	
8	DTE Energy Resources, Inc.	0	15	12	3	0	
9	Biomass Energy, Inc	188	386	574	0	0	
10	DTE Energy Services, Inc	0	230	1	229	0	
11	The Detroit Edison Co - Other	679	30,909	27,170	4,418	0	
12	Michigan Consolidated Gas Co.	2	5,617	5,611	8	0	
13	DTE Energy Corp, Services, LLC	52,747	617,951	648,384	22,314	0	
14	Total 146	3,050,328	3,668,922	6,692,148	27,102	0	
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	TOTAL	703,461	34,434,305	36,931,303	(1,793,537)	74,174	

Name of Respondent Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report Dec. 31, 2008	
MATERIAL AND SUPPLIES							
<div>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material. Nonmajor companies may report total on line 4.</div> <div>2. Give an explanation of important inventory adjustments during the year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected- debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.</div>							
Line No.	Accounts  (a)	Balance Beginning of Year  (b)	Balance End of Year  (c)	Dept. or Departments Which Use Material  (d)			
1	Fuel Stock (Account 151)						
2	Fuel Stock Expenses Undistributed (Account 152)						
3	Residuals and Extracted Products (Account 153)						
4	Plant Materials & Operating Supplies (Account 154)						
5	Assigned to - Construction (Estimated)	231,208	187,160	Construction			
6	Assigned to - Operations & Maintenance						
7	Production Plant (Estimated)						
8	Transmission Plant (Estimated)	9,988	9,850	Oper./Maint.			
9	Distribution Plant (Estimated)						
10	Assigned to - Other						
11	TOTAL Account 154 (Enter Total of line 5 thru 10)	241,196	197,010				
12	Merchandise (Account 155)	207,047	203,355	Sales			
13	Other Material & Supplies (Account 156)						
14	Nuclear Materials Held for Sale (Account 157)						
	(Not applicable to Gas Utilities)						
15	Stores Expense Undistributed (Account 163)	2,048	3,874	Various			
16							
17							
18							
19							
20	TOTAL Materials & Supplies (Per Balance Sheet)	450,291	404,239				

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PREPAYMENTS (ACCOUNT 165)							
1. Report below the particulars (details) on each prepayment.				page 218 showing particulars (details) for gas			
2. Report all payments for undelivered gas on line 5 and complete				prepayments.			
Line No.	Nature of Prepayment (a)					Balance at End of Year (In Dollars) (b)	
1	Prepaid Insurance					14,400	
2	Prepaid Rents						
3	Prepaid Taxes (262-263)					42,511	
4	Prepaid Interest						
5	Gas Prepayments (226-227)						
6	Miscellaneous Prepayments: Maint. Agreement					4,132	
7	TOTAL					61,043	
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 of 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						
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (Account 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							
17							
18							
19							
20	TOTAL	0	0		0	0	

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 2008
OTHER REGULATORY ASSETS					
1. Reporting below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory assets being amortized, show period of amortization in column (a). 3. Minor items (amounts less than \$50,000) may be grouped by classes. 4. Give the number and name of the account(s) where each amount is recorded.					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Reserve for Environmental Remediation (Cash received from insurance proceeds are amortized over 10 years)	0	131 / 253	77	2,195,797
2	Reclass Evironmental Remediation form Amortimation	113,878	111 / 405	9,632	104,246
3	SFAS 106 Other Retirement Benefits (Amortized over 18 years beginning in 1995)	0	926	43,620	174,480
4					
5					
6					
7					
8					
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11					
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40	Total	113,878		53,328	2,474,523

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report: Dec. 31, 2008	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debt being amortized, show period of amortization in column (a). 3. Minor items (less than \$50,000) may be grouped by classes.							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Various	9,372	7,249	misc	12,213	4,408	
2							
3							
4							
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35							
36							
37							
38	Misc. Work in Progress						
39	Deferred Regulatory Commission Expenses (See pages 350-351)						
40	Total	9,372				4,408	

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report: Dec. 31, 20 <u>08</u>	
ACCUMULATED DEFERRED INCOME TAXES (Account 190)							
1. Report the information called for below concerning the respondent's accounting for deferred income property not subject to accelerated amortization. 2. For Other (Specify), include deferrals relating to other income and deductions. 3. Use separate pages as required.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)			
1	Electric:						
2							
3							
4							
5							
6							
7	Other						
8	TOTAL ELECTRIC (Enter total of lines 2 thru 7)	0	0	0			
9	Gas:						
10	FAS 96 Excess	0					
11	Deferred Compensation	101,769	19,180				
12	Retirement Plan	(1,048,250)	52,850				
13	Environmental Refund	175,799	18,812				
14	Contributions in Aid	524,075		24,080			
15	Other	1,079,620	99,137	108,252			
16	TOTAL GAS (Enter total of lines 10 thru 15)	833,013	189,979	132,332			
17	Other (Specify)						
18	TOTAL (Account 190)(Enter Total of lines 8, 16 & 17)	833,013	189,979	132,332			
19	Classification of Total						
20	Federal Income Tax	833,013	189,979	132,332			
21	State Income Tax						
22	Local Income Tax						
NOTES							



Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report:  Dec. 31, 20 08	
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 190) (Continued)							
3. If more space is needed, use separate page as required.      clarification, significant items, for which deferred taxes are being							
4. In the space provided below, identify by amount and      provided. Indicate insignificant amounts listed as Other.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
						0	8
							9
						0	10
						82,589	11
						(1,101,100)	12
						156,987	13
						548,155	14
				228	1,405,970	2,494,705	15
					1,405,970	2,181,336	16
							17
					1,405,970	2,181,336	18
							19
					1,405,970	(895,268)	20
							21
							22
NOTES (Continued)							

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/30/09	Year of Report Dec. 31, 2008
CAPITAL STOCK (Accounts 201 and 204)					
1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference			the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible. 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.		
Line No.	Class and Series of Stock and Name of Stock Exchange  (a)	Number of Shares Authorized by Charter  (b)	Par or Stated Value Per Share  (c)	Call Price at End of Year  (d)	
1	Common Stock	3,000,000	\$3	n/a	
2					
3					
4					
5					
6					
7					
8					
9					
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Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report Dec. 31, 2008	
CAPITAL STOCK (Accounts 201 and 204) (Continued)							
3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.				5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating names of pledgee and purpose of pledge.			
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.	
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)		
779,494	2,338,482					1	
						2	
						3	
						4	
						5	
						6	
						7	
						8	
						9	
						10	
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						37	
						38	

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)				
1. Show for each of the above accounts the amounts applying to each class and series of capital stock. 2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year. 3. Describe in a footnote the agreement and trans- actions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year. 4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.				
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)	
1	A/C 207 Premium on Capital Stock	779,494	71,504	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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27				
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29				
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39				
40	TOTAL	779,494	71,504	

Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr)  04/30/09	Year of Report  Dec. 31, 20 <u>08</u>
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)			
Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each accounts and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change. (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation. (b) Reduction in Per or Stated Value of Capital Stock (Account 209)-State amount and give brief		explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related. (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. (d) Miscellaneous Paid-In Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.	
Line No.	Item (a)	Amount (b)	
1	(d) OCI - FAS 87 Qualified Pension	2,381,600	
2			
3	(d) OCI - FAS 106 OPEB	1,376,050	
4			
5	(d) OCI - SERP (SAP)	252,200	
6	(Supplemental Retirement Plans)		
7			
8	(d) OCI - ESRP	53,950	
9			
10	(d) Deferred Tax Adjustment	(108,850)	
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	Total	3,954,950	

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 <u>08</u>
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)					
1. Report by balance sheet the account particulars (details) concerning long-term debt included in Accounts 221 (Bonds), 222 (Reacquired Bonds), 223 (Advances from Associated Companies), and 224 (Other Long-Term Debt). If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report from (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.			column (a) the name of the issuing company as well as a description of the bonds.		
2. For bonds assumed by the respondent, include in			3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.		
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.					
Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)	
1	A/C 223				
2	DTE Enterprises	12/30/2004	12/30/2014	7,000,000	
3					
4					
5					
6					
7					
8					
9					
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12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31	Total			7,000,000	

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 08
LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)					
<div>5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</div> <div>6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.</div> <div>7. If the respondent has any long-term securities which have been nominally issued and are nominally</div> <div>outstanding at end of year, describe such securities in a footnote.</div> <div>8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.</div> <div>9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</div>					
INTEREST FOR YEAR		HELD BY RESPONDENT		Redemp- tion Price Per \$100 at End of Year (i)	Line No.
Rate (in %) (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)		
					1
6.75%	472,500				2
					3
					4
					5
					6
					7
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					29
					30
	472,500				31

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report: Dec. 31, 2008	
PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)							
<div>1. Report particulars of notes and accounts payable to associated companies at end of year.</div> <div>2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234 Accounts Payable to Associated Companies, in addition to a total for the combined accounts.</div> <div>3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.</div> <div>4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.</div> <div>5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.</div> <div>* See definition on page 226B</div>							
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)	
			Debits (c)	Credits (d)			
1	A/C 233						
2	DTE Energy Company	0	0	0	0	0	
3							
4							
5	A/C 234						
6	DTE Energy Company	890	1,148,319	1,148,909	1,480	0	
7	DTE Energy Resources, Inc.	0	12	237	225	0	
8	Biomass Energy, Inc	1,682	1,895	213	0	0	
10	DTE Energy Trading, Inc	2,406,010	56,192,994	55,591,248	1,804,264	0	
11	The Detroit Edison Company	31,969	156,389	135,092	10,672	0	
12	DTE Enterprises, Inc	40,688	473,813	472,500	39,375	0	
13	Michigan Consolidated Gas Co.	1	10	17	8	0	
9	DTE Gas Storage Pipeline	0	201,611	260,790	59,179	0	
14	DTE Michigan Holding, Inc	59,179	234,147	174,969	1	0	
15	DTE Energy Corp. Services, LLC	121,439	2,293,782	2,275,508	103,165	0	
16		2,661,858	60,702,972	60,059,483	2,018,369	0	
17							
18							
19							
20							
21							
22	TOTAL	2,661,858	60,702,972	60,059,483	2,018,369	0	



Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report: Dec. 31, 20 <u>08</u>	
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES							
<div>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is not taxable income for the year. Indicate clearly the nature of each reconciling amount.</div> <div>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a</div>							
Line No.						TOTAL AMOUNT	
1	Utility net operating income (page 114 line 24)						
2	Allocations: Allowance for funds used during construction						
3	Interest Expense						
4	Other (specify)						
5	Net income for the year (page 117 line 72)					857,962	
6	Allocation of Net Income for the year						
7	Add: Federal income tax expenses (including prior year adjustments)					190,807	
8	Deferred Federal income tax expense (including prior year adjustments)					229,525	
9	Investment Tax Credits					(15,324)	
10	Total pre-tax income					1,262,970	
11	Add: Taxable income not reported on books:						
12	Contributions in Aid of Construction					68,801	
13	Recovery of Gas Costs					4,956	
14	Other						
15	Add: Deductions recorded on books not deducted from return:						
16	Accrued Expenses for Retirement and Other Post Retirement Benefits					(58,835)	
17	Vacation Pay Accruals					(10,319)	
18	Other					14,201	
19							
20	Subtract: Income recorded on books not included in return:						
21	Pension Expense (negative)					(151,000)	
22							
23	Subtract: Deductions on return not charged against book income.						
24	Accelerated Tax Depreciation					(300,000)	
25	Retirement Contributions and Payments					(54,800)	
26	Environmental Remediation Payments					(53,750)	
27	Inventory Write Off - Physical Disposal					37,691	
28							
29	Federal taxable income for the year					759,915	

Name of Respondent: Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report:  Dec. 31, 20 08
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (continued)			
consolidated return. State names of group members, tax assigned to each group member, and basis of allocation assignment, or sharing of the consolidated tax among the group members. 3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2. 4. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions			
Utility	Other	Line No.	
1,264,565		1	
		2	
490,151		3	
		4	
		5	
774,414	83,548	6	
190,807	0	7	
229,525		8	
(15,324)		9	
1,179,422	83,548	10	
		11	
68,801		12	
4,956		13	
		14	
		15	
(58,835)		16	
(10,319)		17	
		18	
		19	
		20	
(151,000)		21	
		22	
		23	
(300,000)		24	
(54,800)		25	
(53,750)		26	
37,691		27	
		28	
662,166	83,548	29	

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 <u>08</u>
CALCULATION OF FEDERAL INCOME TAX				
Line No.		TOTAL AMOUNT		
1	Estimated Federal taxable income for the current year (page 261A)	759,915		
2				
3	Show computation of estimated gross Federal income tax applicable to line 1			
4	Tax at 35%	265,970		
5	Rounding	0		
6				
7				
8	TOTAL	265,970		
9				
10	Allocation of estimated gross Federal income tax from line 8			
11	Investment tax credits estimated to be utilized for the year (page 264 col. c)			
12				
13	Adjustment of last year's estimated Federal income tax to the filed return:			
14				
15	Last year's gross Federal income tax expense per the filed return	595,691		
16	Last year's estimated gross Federal income tax expense	670,854		
17	Increased (decreased) gross Federal income tax expense	(75,163)		
18				
19	Last year's investment tax credits utilized per the filed return	(17,737)		
20	Last year's investment tax credits estimated to be utilized	(17,737)		
21	Increased (decreased) investment tax credits utilized	0		
22				
23	Additional adjustments (specify)			
24				
25				
26				
27	Total Current Federal Income Tax	190,807		
28	Expense:			
29	409.1 (page 114, line 14)	181,451		
30	409.2 (page 117, line 47)	9,356		

Name of Respondent: Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 08
CALCULATION OF FEDERAL INCOME TAX (continued)			
Utility	Other	Line No.	
		1	
		2	
		3	
		4	
		5	
		6	
		7	
		8	
		9	
		10	
		11	
		12	
		13	
		14	
595,691		15	
670,854		16	
(75,163)		17	
		18	
(27,098)		19	
(27,098)		20	
0		21	
		22	
		23	
		24	
		25	
		26	
181,451	9,356	27	
		28	
181,451		29	
	9,356	30	

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report Dec. 31, 20 <u>08</u>	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR							
1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed materials was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.				prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.			
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to				3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.			
				4. List the aggregate of each kind of tax in such manner			
Line No.	Kind of Tax (See Instruction 5)  (a)		Balance at Beginning of Year				
			Taxes Accrued (Account 236) (b)		Prepaid Taxes (Incl. in Account 165) (c)		
1	Federal						
2	Income		1,067,843				
3	Fica/Medicare		3,359				
4	Unemployment		29				
5	State						
6	Single Business		408,015				
7	Unemployment		78				
8	Sales and Use		62				
9	Other						
10	Local						
11	City					24,157	
12	County		1,971				
13	School					8,649	
14	Township		27,522				
15	Township - School					9,073	
16	County - City - Summer						
17	County - Township - Summer						
18	TOTAL		1,508,879			41,879	
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)							
Line No.	Electric (Account 408.1, 409.1) (i)		Gas (Account 408.1, 409.1) (j)		Other Utility Departments (Account 408.1, 409.1) (k) Mdse. & Jobbing		Other Income and Deductions (Account 408.2, 409.2) (l)
1							
2			181,452		27,146		(17,791)
3			155,887		13,192		
4			2,445				
5							
6			2,936				
7			6,108				
8							
9							
10							
11			48,828				
12			2,004				
13			104,395				
14			27,161				
15			88,163				
16			14,744				
17			14,977				
18			649,100		40,338		(17,791)

Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)					
that the total tax for each State and subdivision can readily be ascertained. 5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses. 7. Do not include on this page entries with respect		to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority. 8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility departments and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plan account or subaccount. 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.			
Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Line No.
190,807	1,067,843		190,807		1
169,079	160,323	(7,529)	4,586		2
2,445	2,464		10		3
					4
2,936	0		410,951		5
6,108	6,144		42		6
21,857	23,489		(1,570)		7
					8
					9
					10
48,828	49,137			24,466	11
2,004	1,971		2,004		12
104,395	104,699			8,953	13
27,161	27,522		27,161		14
88,163	88,183			9,093	15
14,744	14,745				16
14,977	14,977				17
693,504	1,561,496	(7,529)	633,991	42,512	18
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)		Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
			0		18

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)					
1. Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and non-utility operations. Explain by footnote any correction adjustments to the			account balance shown in column (h). Include in column (i) the average period over which the tax credits are amortized. 2. Fill in columns for all line items as appropriate.		
Line No.	Account Subdivisions (a)	Subaccount Number (b)	Balance at Beginning of Year (c)	Deferred for Year	
				Account Number (d)	Amount (e)
1	Gas Utility				
2	3%		0		
3	4%		0		
4	7%		0		
5	8%		0		
6	10%		52,827		
7					
8					
9					
10					
11					
12					
13					
14					
15	JDITC				
16					
17					
18					
19					
20	TOTAL		52,827		
21	Other				
22	3%				
23	4%				
24	7%				
25	8%				
26	10%				
27					
28					
29					
30					
31					
32	JDITC				
33					
34					
35	TOTAL				
NOTES					

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)					
Allocations to Current Year's Income					
Account Number (f)	Amount (g)	Adjustments (h)	Balance at End of Year (i)	Average Period of Allocation to Income (j)	Line No.
					1
411.4	0		0		2
411.4	0		0		3
411.4	0		0		4
411.4	0		0		5
411.4	15,324		37,503		6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
	15,324		37,503		20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
NOTES (Continued)					



Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr)  04/24/09	Year of Report:  Dec. 31, 20 08
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)				
1. Report the amount and description of other current and accrued liabilities at end of year. 2. Minor items may be grouped under appropriate title.				
Line No.	Item (a)	Balance End of Year (b)		
1	Accrued Vacation Pay	31,756		
2	A/P Salaries & Wages	60,287		
3	Employee Incentive Bonus Accrual	100,000		
4	Other	8,889		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total	200,932		

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)		
Line No.	List advances by departments (a)	Balance End of Year (b)
21	Deposit/Advances for Main Construction	95,152
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	95,152

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report: Dec. 31, 20 <u>08</u>	
OTHER DEFERRED CREDITS (Account 253)							
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (less than \$100,000) may be grouped by classes.				4. For any undelivered gas obligations to customers under take-or-pay clauses of sale agreements, show the total amount on this page and report particulars (details) called for by page 267. Show also on this page, but as a separate item, any advance billings or receipts for gas sales or service classified in Account 253 but not related to take-or-pay arrangements.			
Line No.	Description of Other Deferred Credit (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)	
			Contra Account (c)	Amount (d)			
1	Home Heating Service Plan	19,769	415	30,650	30,591	19,711	
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	TOTAL	19,769		30,650	30,591	19,711	

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report: Dec. 31, 20 <u>08</u>	
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)							
1. Report the information called for below concerning the respondent's accounting for deferred income property not subject to accelerated amortization. 2. For Other (Specify), include deferrals relating to other income and deductions. 3. Use separate pages as required.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)			
1	Account 282						
2	Electric						
3	Gas	2,036,991	105,000				
4	Other (Define)	645,389					
5	TOTAL (Enter total of lines 2 thru 4)	2,682,380	105,000				
6	Other (Specify) Non-Utility						
7							
8							
9	TOTAL Account 282 (Enter total of lines 5 thru 8)	2,682,380	105,000				
10	Classification of Total						
11	Federal Income Tax		105,000				
12	State Income Tax						
13	Local Income Tax						
NOTES							

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report:  Dec. 31, 20 08	
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
						2,141,991	3
						645,389	4
						2,787,380	5
							6
							7
							8
						2,787,380	9
							10
							11
							12
							13
NOTES (Continued)							

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 4/24/09		Year of Report Dec. 31, 2008	
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)							
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating				to amounts recorded in Account 283. 2. For Other (Specify), include deferrals relating to other income and deductions.			
Line No.		Account Subdivisions (a)		Balance at Beginning of Year (b)		CHANGES DURING YEAR Amounts Debited to Account 410.1 (c)Amounts Credited to Account 411.1 (d)	
1		Electric					
2							
3							
4							
5							
6		Other					
7		TOTAL Electric (Enter Total of lines 2 thru 6)					
8		Gas					
9		Real Estate		28,841		0	
10		Deferred Compensation		130,803		0	
11		FAS106		(44,277)		20,592	
12							
13		Other				59,47813,192	
14		TOTAL Gas (Enter Total of lines 9 thru 13)		115,367		80,07013,192	
15		Other (Specify)					
16		TOTAL Acc't. 283 (Enter Total of 7, 14, & 15)		115,367		80,07013,192	
17		Classification of TOTAL					
18		Federal Income Tax		115,367		80,07013,192	
19		State Income Tax					
20		Local Income Tax					
NOTES							

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report: Dec. 31, 2008	
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below, the order authorizing the use of the account for each line item. Include amounts relating to insignificant items				listed under Other. 4. Fill in all columns for all line items as appropriate. 5. Use separate pages as required.			
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
						28,841	9
						130,803	10
						(23,685)	11
							12
						46,286	13
						182,245	14
							15
						182,245	16
							17
						182,245	18
							19
							20
NOTES							

Name of Respondent: Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 2008
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OTHER REGULATORY LIABILITIES

1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).

2. For regulatory liabilities being amortized, show period of amortization in column (a).

3. Minor items (amounts less than \$50,000) may be grouped by classes.

4. Give the number and name of the account(s) where each amount is recorded.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	Reserve for Environmental Remediation (payments amortized over 10 years)	131	63,458	0	2,036,117
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
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26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	Total		63,458	0	2,036,117

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>
CUSTOMER CHOICE GAS OPERATING REVENUES (ACCOUNT 400)				
<div>1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.</div> <div>2. Natural gas means either natural gas unmixed or any mixture of natural gas unmixed or any mixture of natural and manufactured gas.</div> <div>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</div> <div>for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</div> <div>4. Report quantities of natural gas sold in Mcf (14.73 psia at 60° F). If billings are on a term basis, give the Btu content of the gas sold and the sales converted to Mcf.</div> <div>5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</div>				
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	18,059,215	17,594,561	
3	481 Commercial & Industrial Sales			
4	Small (or Comm.) (See Instr. 6)	6,666,076	6,331,794	
5	Large (or Ind.) (See Instr. 6)	7,813,656	7,692,510	
6	482 Other Sales to Public Authorities			
7	484 Interdepartmental Sales			
8	TOTAL Sales to Ultimate Consumers	32,538,947	31,618,865	
9	483 Sales for Resale <b>(To Affiliates)</b>	0	772,194	
10	TOTAL Nat. Gas Service Revenues	32,538,947	32,391,059	
11	Revenues from Manufactured Gas			
12	TOTAL Gas Service Revenues	32,538,947	32,391,059	
13	OTHER OPERATING REVENUES			
14	485 Intracompany Transfers			
15	487 Forfeited Discounts	85,894	89,856	
16	488 Misc. Service Revenues	50,823	51,209	
17	489 Rev. from Trans. of Gas of Others	151,600	183,138	
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	0	2,648	
24	TOTAL Other Operating Revenues	288,316	326,851	
25	TOTAL Gas Operating Revenues	32,827,263	32,717,910	
26	(Less) 485 Provision for Rate Refunds	(829,802)	190,436	
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	33,657,065	32,527,473	
28	Dist. Type Sales by States (Inc. Main Line Sales to Resid. and Comm. Custrs.)			
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			
33	TOTAL (Same as Line 10, Columns (b) and (d))			





Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report  Dec. 31, 2008
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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 the 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 principle 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, apartment 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 Street and Highway Lighting.** Covers service rendered to municipalities and other governmental units for the purposes of lighting streets, highways, parks, and other public places.

**G. Other Sales to Public Authorities.** Covers service rendered to municipalities and 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** This class includes all service to ultimate consumers not included in the foregoing described classifications.

**\* A - I. Total sales to Ultimate Customers.** 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 customers.

**K. Other Gas Revenues** Revenues derived from operations of the respondent other than gas sales. They include rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, service 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, commissionms 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 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 Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report  Dec. 31, 20 08	
625-A. SALES DATA FOR THE YEAR (For the State of Michigan)							
Report below the distribution of customers, sales and revenue by class of service. Use a separate sheet for each state in which the respondent operates.							
Line No.	Class of Service (a)	Average Number of Customers per month (b)	Gas Sold Mcf (c)	Revenue (Show to nearest dollar) (d)	AVERAGES Mcf per Customer (e)      Revenue Per Customer (f)      Revenue per Mcf (g)		
1	AB. Residential service						
2	A. Residential service	169	7,822	103,430	46.28	612.01	13.22
3	B. Residential space heating service	15,692	1,505,010	17,955,783	95.91	1,144.26	11.93
4	CD. Commercial service						
5	C. Commercial service, except space heating	58	23,742	276,951	409.34	4,775.02	11.67
6	D. Commercial space heating	1,148	557,129	6,389,123	485.30	5,565.44	11.47
7	E. Industrial service	21	754,273	7,813,660	35,917.76	372,079.05	10.36
8							
9	G. Sales to public authorities						
10							
11							
12	A-1. Total sales to ultimate customers	17,088	2,847,976	32,538,947	166.67	1,904.20	11.43
13	J. Sales to other gas companies for resale (Affiliated)	0	0	0	0.00	0.00	0.00
14	A-J. TOTAL SALES OF GAS	17,088	2,847,976	32,538,947	166.67	1,904.20	11.43
15							
16	K. Other gas revenues	1	145,715	151,600	145,715.00	151,600.35	1.04
17	A-K. TOTAL GAS OPERATING REVENUE	17,089	2,993,691	32,690,547	175.18	1,912.96	10.92

Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report  Dec. 31, 20 08
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625-B. CUSTOMER CHOICE SALES DATA BY RATE SCHEDULES

1. Report below the distribution of customers, sales and revenues for the year by individual rate schedules. (See definitions on 305A)
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.
3. Column (b).--Give the type of service to which the rate is applicable, i.e. cookink, space heating, commercial and heating, etc.
4. Column (c).--Using the classification shown on Page 305B, column (a), indicate the class or classes of customers served under each rate schedule, e.g. (A) for Residential Service, (B) Heating Service, etc.
5. Column (d).--Give the average number of customers billed under each rate schedule during the year.
6. Columns (e) and (f): For each rate schedule listed, enter the total number of Mcf sold to.
7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective

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)	Mcf Sold (e)	Revenue (Show to nearest dollar) (f)
1	A	Residential Service	A	15,861	1,512,832	18,059,215
2	C,D	Commercial & Small Industrial Service	C, D	1,192	567,121	6,507,742
3	E	Optional Large Commercial & Industrial	E	11	136,138	1,455,611
4	E	Interruptible Service	E	10	618,133	6,358,045
5	E	Agricultural Interruptible	E	14	13,750	158,334
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	TOTALS			17,088	2,847,974	32,538,947

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>
OFF-SYSTEM SALES - NATURAL GAS					
Report particulars (details) concerning off-system sales. Off-system sales include all sales other than MPSC approved rate schedule sales.					
Line No.	Name (a)	Point of Delivery (City or town <u>and</u> State) (b)	Account (c)	Mcf of Gas Sold (Approx. B.T.U. per Cu. Ft.) (d)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 08		
OFF-SYSTEM SALES - NATURAL GAS					
Revenue for Year (See Instr. 5) (e)	Average Revenue Per Mcf (In cents) (f)	Peak Day Delivery to Customers			Line No.
		Date (g)	Mcf		
			Noncoin- cidental (h)	Coin- cidental (i)	
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
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					17
					18
					19
					20

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 <u>08</u>
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS--NATURAL GAS (Account 489)				
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 schedule.		
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is 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)	Average Number of Customers per Month (b)	Distance Transported (in miles) (c)	
	(a)			
1	Inteva Products, LLC - Adrian Operations (delivered to 1450 E. Beecher St., Adrian, MI)	1	1.2	
2	Energy USA (delivered to City Gate)			
3	Bixby Medical Center (delivered to 810 Riverside Ave., Adrian, MI)	1	2.2	
4	Charlevoix Energy (delivered to City Gate)			
5	TR-1			
6				
7	TR-2			
8				
9	TR-3			
10				
11	Off system			
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
TOTAL			3.4	

Name of Respondent: Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report:  Dec. 31, 20 <u>08</u>		
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS--NATURAL GAS (Account 489) (Continued)					
4. Designate points of receipt and delivery so that they can be indentified on a map of the respondent's pipe line system.					
5. Enter Mcf at 14.65 psia at 60 degree's F.					
6. 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."					
Mcf of Gas Received (d)	Mcf of Gas Delivered (e)	Revenue (f)	Average Revenue per Mcf of Gas Delivered (in cents) (g)	FERC Tariff Rate Schedule Designation (h)	Line No.
112,465	111,149	105,935	0.95	n/a	1
					2
34,981	34,566	45,570	1.32	n/a	3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
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147,446	145,715	151,505	1.04		



Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report  Dec. 31, 2008
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 (Enter Total of lines 49 thru 56)	N/A	N/A	
58	TOTAL Products Extraction (Enter Total of line 47 and 57)	N/A	N/A	
59	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 (Enter Total of lines 61 thru 64)	N/A	N/A	
	D. Other Gas Supply Expenses			
66	Operation			
67	800 Natural Gas Well Head Purchases	5,905	4,987	
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	27,369,736	22,694,911	
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 (Enter Total of lines 67 to 76)	27,375,642	22,699,898	
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			
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)			
86	808.1 Gas Withdrawn from Storage - Debit	9,129,737	9,485,284	
87	(Less) 808.2 Gas Delivered to Storage - Credit	(10,109,080)	(7,488,907)	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit			
90	(Less) 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			
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)			
95	813 Other Gas Supply Expenses	0	0	
96	TOTAL Other Gas Supply Expenses (Enter Total of line 77,78,85,86thru89,94and95)	26,396,299	24,696,275	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	26,396,299	24,696,275	

Name of Respondent Citizens Gas Fuel Compnay		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 2008
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			
196	864 Maintenance of Compressor Station Equipment			
197	865 Maintenance of Measuring and Reg. Station Equip.			
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	0	0	
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	0	0	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	0	0	
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	125,881	170,252	
209	875 Measuring and Regulating Station Expenses - General	26,466	29,296	
210	876 Measuring and Regulating Station Expenses - Industrial	0	0	
211	877 Measuring and Regulating Station Expenses - City Gate Check Station			
212	878 Meter and House Regulator Expenses	139,035	140,377	
213	879 Customer Installations Expenses	95,994	118,688	
214	880 Other Expenses	434,519	156,635	
215	881 Rents	0	0	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	821,895	615,248	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	0	0	
219	886 Maintenance of Structures and Improvements	83,261	89,213	
220	887 Maintenance of Mains	40,315	70,679	
221	888 Maintenance of Compressor Station Equipment	0	0	
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	54,805	94,189	
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	0	0	
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	0	0	
225	892 Maintenance of Services	41,300	67,392	
226	893 Maintenance of Meters and House Regulators	0	0	
227	894 Maintenance of Other Equipment	0	0	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	219,681	321,473	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	1,041,576	936,721	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision			
233	902 Meter Reading Expenses	87,972	110,703	
234	903 Customer Records and Collection Expenses	517,267	507,739	
235	904 Uncollectible Accounts	230,634	349,564	
236	905 Miscellaneous Customer Accounts Expenses	181	29	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	836,054	968,035	

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report:  Dec. 31, 2008
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			
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional Expenses			
243	910 Miscellaneous Customer Service and Information Expenses			
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	0	0	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision			
248	912 Demonstrating and Selling Expenses	7,734	7,897	
249	913 Advertising Expenses	21,451	21,009	
250	916 Miscellaneous Sales Expenses		(19)	
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	29,185	28,887	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	679,714	662,443	
255	921 Office Supplies and Expenses	280,932	258,713	
256	(Less) 922 Administrative Expenses Transferred-Credit			
257	923 Outside Services Employed	257,225	302,557	
258	924 Property Insurance	3,840	4,160	
259	925 Injuries and Damages	16,821	41,527	
260	926 Employee Pensions and Benefits	1,035,701	937,441	
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses	84,692	95,068	
263	(Less) 929 Duplicate Charges - Credit	(36,990)	0	
264	930.1 General Advertising Expenses	918	2,568	
265	930.2 Miscellaneous General Expenses	205,622	233,755	
266	931 Rents	105	144	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	2,528,580	2,538,376	
268	Maintenance			
269	935 Maintenance of General Plant	0	23,724	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	2,528,580	2,562,100	
271	TOTAL Gas O. and M. Expenses (Lines 97,177,201,229,237,244,251,and 270)	30,831,694	29,192,018	
NUMBER OF GAS DEPARTMENT EMPLOYEES				
1. The data on number of employees should be reported for the payroll period ending nearest to December 31, or any payroll period ending 60 days before or after December 31.		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.		
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 construction employees in a footnote.				
1 Payroll Period Ended (Date)		12/31/08		
2 Total Regular Full-Time Employees		36		
3 Total Part-Time and Temporary Employees		1		
4 Total Employees		37		

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GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 & 805) (Continued)			
<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>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 803 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 Acocunt 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 acocunt, 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 detail when necessary. Grouped non-jurisdictional purchases should be shown on a separate line.</p>		<p>5. Column instructions are as follows:</p> <p>Column (b) - Report the names of all sellers. Abbreviations may be used where necessary.</p> <p>Column (c) - Give the name of the producing field only for purchases at the wellhead or from field lines. The plant name should be given for purchases 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</p> <p>Columns (d) and (e) - 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>Column (f) - 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>Column (g) - Show for each purchase the approximate Btu per cubic foot.</p> <p>Column (h) - 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>(Column (i) - State the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in Column (h).</p> <p>Column (j) - State the average cost per Mcf to the nearest hundredth of a cent. [Column (i) divided by Column (h) multiplied by 100].</p>	

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report  Dec. 31, 2008
GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 & 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	800	Natural Gas Wellhead Purch.		
2		E.P. Robert Oil & Gas, Inc.	Measures & Fike #2-6	MI
3				
4	803	Off System Gas Purchases		
5		DTE Energy Trading, Inc.*		MI
6		McNic Michigan Holdings, Inc. **		MI
7				
8				
9				
10	804	Natural Gas City Gate Purch.		
11		DTE Energy Trading, Inc*		MI
12		Miscellaneous (Imbalance Gas)		MI
13		DTE Energy Trading, Inc. (demand charge) *		MI
14		DTE Gas Storage Pipeline**		MI
15				
16				
17				
18				
19		*DTE Energy Trading is a subsidiary of DTE Energy Company		
20		**DTE Gas Storage Pipeline is a subsidiary of DTE Energy Company		
21				
22				
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GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 & 805) (Continued)							
County (e)	Date of Contract (f)	Approx. Btu Per Cu. ft. (g)	Gas Purchased-Mcf (14.73 psia 60o F) (h)	Cost of Gas (i)	Cost Per Mcf (cents) (j)	Line No.	
						1	
Lenawee		1,020	810	5,905	729.01	2	
						3	
						4	
Lenawee						5	
Lenawee					0.00	6	
						7	
						8	
			0	0	0.00	9	
						10	
Lenawee		1,019	1,752,144	14,422,140	823.11	11	
Lenawee		1,018	893	7,268	813.89	12	
Lenawee				2,395,490		13	
Lenawee				435,758		14	
						15	
			1,753,037	17,260,656	984.61	16	
						17	
			1,753,847	17,266,561	984.50	18	
						19	
						20	
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						22	
						23	
						24	
						25	

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>
MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2) (GAS)				
1	Industry Association Dues:			12,449
2	Experimental and general research expenses			0
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			0
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)			45,094
5	City of Adrian - Economic Development			75,000
6	Lenawee County Chamber of Commerce & Adian Chamber of Commerce - Annual Dues			9,000
7	Cleanin Services			20,107
8	Payroll & Benefits for Traning			14,710
9	Electrity - for Administration Building			13,701
10	Maintenance Contracts for Office Equipment & Software			15,561
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42	TOTAL			205,622

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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)				
<div>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.</div> <div>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</div> <div>(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</div>				
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of 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			
9	Distribution plant			
10	General plant	665,179		
11	Common plant gas			
12				
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14				
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24				
25	TOTAL	665,179		



Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) [X] An Original  (2)[ ] A Resubmission	Date of Report: (Mo,Da,Yr)  04/24/09	Year of Report  Dec. 31, 20 08
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) balances 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.
0	32,327	32,327	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 7
			Transmission plant 8
			Distribution plant 9
		665,179	General plant 10
			Common plant - gas 11
			12
			13
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			15
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			20
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			23
			24
0	32,327	697,506	TOTAL 25
<div>22,696 Other</div> <div>9,631 Evironmental</div> <div>32,327</div>			

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS				
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.</p> <p>(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions of the Uniform System of Accounts.</p>		<p>Amounts of less than \$10,000 may be grouped by classes within the above accounts.</p> <p>(c) Interest on Debt to Associated Companies (Account 430)- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) Other Interest Expense (Account 431)-Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>		
Line No.	Item (a)	Amount (b)		
1	A/C 426.1 - Donations	50,830		
2	Lenawee United Way	15,703		
3				
4				
5	A/C 430 Interest to Affiliated Companies			
6	DTE Enterprises, Inc		472,500	
7	DTE Energy Company		16,320	
8			488,820	
9				
10				
11	A/C 431 Interest Expense			
12	Customer Deposits		1,331	
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Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>
PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS			
<p>1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.</p> <p>2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416)-Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.</p> <p>3. Nonutility Operations (Accounts 417 and 417.1)-Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.</p> <p>4. Nonoperating Rental Income (Account 418)-For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is</p>		<p>leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals.</p> <p>If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.</p> <p>5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.</p> <p>6. Interest and Dividend Income (Account 419)-Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.</p> <p>7. Miscellaneous Nonoperating Income (Account 421)-Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.</p>	
Line No.	Item (a)	Amount (b)	
1	Account 415 - Revenues from Merchandiseing, Jobbing	529,148	
2			
3	Merchandising 127,917		
4	Jobbing 397,214		
5	Carrying charges 4,016		
6	529,148		
7			
8	Account 416 - Expenses from Merchandiseing, Jobbing	451,587	
9			
10	Merchandising 125,858		
11	Jobbing 325,729		
12	451,587		
13			
14	Account 421 - Miscellaneous other income		
15	Discounts Taken	0	
16			
17			
18			
19			
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21			
22			



Name of Respondent Citizens Gas Fuel Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/24/09		Year of Report Dec. 31, 2008	
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (continued)							
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)		
18	Loss on disposition of property:						
19							
20							
21	No report of Loss on Disposal of Assets in 2008						
22		0			0		
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	Total Loss	0			0		

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report Dec. 31, 20 <u>08</u>	
REGULATORY COMMISSION EXPENSES							
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body				was a party. 2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.			
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)		
1	Dept. of Commerce State of Michigan	47,192		47,192			
2	City of Adrian	37,500		37,500			
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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32							
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34							
35							
36							
37							
38							
39							
40	TOTAL	84,692	0	84,692	0		

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09		Year of Report Dec. 31, 20 08	
REGULATORY COMMISSION EXPENSES (Continued)							
1. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization. 4. The total s of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 233.				for Account 186. 5. List in column (f), (g), and (h) expenses incurred iduring the year which were charged currently to income, plant, or other accounts. 6. Minor items (less than \$25,000) may be grouped.			
EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO			Deferred to Account 186  (i)	Contra Account  (j)	Amount  (k)	Deferred in Account 186, End of Year  (l)	Line No.
Department  (f)	Account No.  (g)	Amount  (h)					
	928	47,192					1
	928	37,500					2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
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							35
							36
							37
							38
							39
		84,692	0	0	0	40	

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>08</u>
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and		enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.			
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Enter Total of lines 3 thru 9)				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)				
17	Total Operation and Maintenance				
18	Production				
19	Transmission				
20	Distribution				
21	Customer Accounts				
22	Customer Service and Informational				
23	Sales				
24	Administrative and General				
25	TOTAL Operation & Maintenance (Total lines 18 thru 24)				
26	Gas				
27	Operation				
28	Production-Manufactured Gas				
29	Production-Natural Gas (Including Expl. and Dev.)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing				
32	Transmission				
33	Distribution	552,964			
34	Customer Accounts	315,613			
35	Customer Service and Informational	5,172			
36	Sales	0			
37	Administrative and General	682,801			
38	TOTAL Operation (Enter Total of lines 28 thru 37)	1,556,550			
39	Maintenance				
40	Production-Manufactured Gas				
41	Production-Natural Gas				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				
44	Transmission				
45	Distribution	118,233			
46	Administrative and General	0			
47	TOTAL Maintenance (Enter Total of lines 40 thru 46)	118,233			



Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 08
DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas (Continued)			
48	Total Operation and Maintenance			
49	Production-Manufactured Gas			
50	Production-Natural Gas (Including Expl. and Dev.)			
51	Other Gas Supply			
52	Storage, LNG Terminaling and Processing			
53	Transmission			
54	Distribution	671,197		
55	Customer Accounts	315,613		
56	Customer Service and Informational	5,172		
57	Sales	0		
58	Administrative and General	682,801		
59	TOTAL Operation and Maint. (Total of line 49 thru 58)	1,674,783	18,410	1,693,193
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	1,674,783	18,410	1,693,193
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			
66	Gas Plant	109,903	5,695	115,598
67	Other			
68	TOTAL Construction (Enter Total of lines 65 thru 67)	109,903	5,695	115,598
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant	22,572	1,096	23,668
72	Other			
73	TOTAL Plant Removal (Enter Total of lines 70 thru 72)	22,572	1,096	23,668
74	Other Accounts (Specify):			
75	A/C 416 - Mdse, Jobbing & Construction	141,277	0	141,277
76				
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	141,277	0	141,277
96	TOTAL SALARIES AND WAGES	1,948,535	25,201	1,973,736

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Citizens Gas Fuel Company		(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/24/09		Dec. 31, 2008	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES							
1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$50,000, including payments for legislative services, except those which should be reported in Account				426.4, Expenditures for Certain civic, Political and Related Activities.) (a) Name and address of person or organization rendering services, (b) description of services received during year and project or case to which services relate, (c) basis of charges, (d) total charges for the year, detailing utility department and account charged. 2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval. 3. Designate with an asterisk associated companies.			
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount		
1	A) * DTE Enterprises	Various Administrative Support including, Payroll, Taxes, AP, Benefit Management, etc.	Allocated as a percent of services required	Various	723,400		
2	One Energy Way						
3	Detroit, MI 48226						
4							
5							
6	Various Others	Various Services	Based on services rendered	923	15,394		
7							
8							
9							
10			Total		738,794		
11							
12							
13							
14							
15							
16							
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35							

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 4/24/2009		Year of Report: Dec. 31, 20 <u>08</u>	
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES							
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.							
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)		
1	DTE Energy Company	Parent Company	Interest	419	74,174		
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
TOTAL					74,174		

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 08	
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)						
5. In columns (f) and (g) report the amount classified to the balance sheet and the account(s) in which reported. non-operating income and the account(s) in which reported. 7. In column (j) report the total. 6. In columns (h) and (i) report the amount classified to the pricing method (cost, per contract terms, etc.). 8. In column (k) indicate the pricing method (cost, per contract terms, etc.).						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
				74,174	Market	1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
				74,174		TOTAL

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 <u>08</u>
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating expense and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Expense (e)
1	DTE Enterprises	Parent Company	Interest	430	472,500
2					
3					
4	DTE Energy Corp. Services, LLC	Sub. of DTE Energy Co	Corporate Allocation	Various	723,401
5					
6					
7	DTE Energy Company	Parent of DTE Enterprises	Interest	430	16,320
8					
9					
10					
11					
12	The Detroit Edison Company	Sub. of DTE Energy Co	Corporate Allocation	923	128,000
13					
14					
15	DTE Gas Storage Pipeline	Sub. Of DTE Enterprises	Gas Transportation	804	435,758
16					
17	DTE Energy Trading Company	Sub. of DTE Energy Co	Gas Purchases	804	14,422,140
18			Storage and Demand Charges	804	2,395,490
19			Gas Purchases - Storage		
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
TOTAL					18,593,609

Name of Respondent: Citizens Gas Fuel Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report: Dec. 31, 20 08			
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)						
5. In columns (f) and (g) report the amount classified to the balance sheet and the account(s) in which reported. non-operating expense and the account(s) in which reported. 6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported. 7. In column (j) report the total. 8. In column (k) indicate the pricing method (cost, per contract terms, etc.).						
Account Number (f)	Amount Classified to Non-Operating Expense (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
				472,500	Prime Rate	1
						2
						3
				723,401	Contract	4
						5
						6
				16,320	Contract	7
						8
						9
						10
						11
				128,000	Contract	12
						13
						14
				435,758	Contract	15
						16
				14,422,140	Contract	17
				2,395,490	Contract	18
		164.1	10,109,080	10,109,080	Contract	19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
			10,109,080	28,702,689		

Name of Respondent: Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 4/24/2009	Year of Report: Dec. 31, 20 <u>08</u>
GAS STORAGE PROJECTS				
1. Report particulars (details for total gas storage projects. 2. Total storage plant (column b) should agree with amounts reported by the respondent in Acct's 350.1 to 364.8 inclusive (pages 206-207).		3. Give particulars (details) of any gas stored for the benefit of another company under a gas exchange arrangement or on basis of purchase and resale to other company. Designate with an asterisk if other company is an associated company.		
Line No.	Item (a)	Total Amount (b)		
1	Natural Gas Storage Plant			
2	Land And Land Rights			
3	Structures and Improvements			
4	Storage Wells and Holders			
5	Storage Lines			
6	Other Storage equipment			
7	TOTAL (Enter total of lines 2 thru 6)	0		
8	Storage Expense			
9	Operation			
10	Maintenance			
11	Rents			
12	TOTAL (Enter total of lines 9 thru 11)	0		
13	Storage Operations (In Mcf)			
14	Gas Delivered to Storage			
15	January	0		
16	February	0		
17	March	0		
18	April	99,495		
19	May	117,844		
20	June	112,992		
21	July	145,835		
22	August	150,795		
23	September	233,277		
24	October	196,043		
25	November	2,988		
26	December	24,413		
27	TOTAL (Enter total of lines 15 thru 26)	1,083,682		
28	Gas Withdrawn from Storage			
29	January	319,985		
30	February	317,180		
31	March	198,165		
32	April	0		
33	May	0		
34	June	0		
35	July	0		
36	August	0		
37	September	0		
38	October	0		
39	November	102,193		
40	December	222,671		
41	TOTAL (Enter total of lines 29 thru 40)	1,160,194		

Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 20 <u>07</u>
DISTRIBUTION AND TRANSMISSION LINES				
1. Report below by States the total miles of pipelines operated by respondent at end of year. 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. 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. 4. Report the number of miles of pipe to one decimal point.				
Line No.	Designation (Identification) of Line or Group of Lines (a)			Total Miles of Pipe (to 0.1) (b)
1	Distribution Lines			
2	State of Michigan - Lenawee County			452.8
3				
4				
5	Transmission Lines			
6	State of Michigan - Lenawee County			16.0
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	TOTAL			468.8



Name of Respondent Citizens Gas Fuel Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: (Mo, Da, Yr) 04/24/09	Year of Report Dec. 31, 2008
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 of a pressure base of 14.73 psia of 60° F.					
Line No.	Item (a)	Day/Month (b)	Amount of Mcf (c)	Curtailments on Day/Month Indicated (d)	
	Section A. Three Highest Days of System Peak Deliveries				
1	Date of Highest Day's Deliveries	2/10/2008			
2	Deliveries to Customers Subject to MPSC Rate Schedules		24,277	none	
3	Deliveries to Others		0	none	
4	TOTAL		24,277	none	
5	Date of Second Highest Day's Deliveries	1/30/2008			
6	Deliveries to Customers Subject to MPSC Rate Schedules		23,126	none	
7	Deliveries to Others		0	none	
8	TOTAL		23,126	none	
9	Date of Third Highest Day's Deliveries	2/11/2008			
10	Deliveries to Customers Subject to MPSC Rate Schedules		22,307	none	
11	Deliveries to Others		0	none	
12	TOTAL		22,307	none	
	Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Dates of Three Consecutive Days Highest System Peak Deliveries	2/10/2008			
		2/11/2008			
		2/12/2008			
14	Deliveries to Customers Subject to MPSC Rate Schedules		67,714	none	
15	Deliveries to Others		0	none	
16	TOTAL		67,714	none	
17	Supplies from Line Pack		none		
18	Supplies from Underground Storage		none		
19	Supplies from Other Peaking Facilities		none		
	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		501,278	none	
22	Deliveries to Others		0	none	
23	TOTAL		501,278	none	

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