

MICHIGAN PUBLIC SERVICE COMMISSION

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

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

Report submitted for year ending: December 31, 2020	
Present name of respondent: Citizens Gas Fuel Company	
Address of principal place of business:	
Utility representative to whom inquires regarding this report may be directed:	
Name: Joseph Lucey	Title: Accounting Manager
Address: 127 N. Main Str.	
City: Adrian	State: MI Zip: 49221
Telephone, including Area Code: 517-264-4487	
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:	
[]	were forwarded to the Commission
[]	will be forwarded to the Commission
	on or about NOT APPLICABLE
Annual reports to stockholders:	
[]	are published
[]	are not published

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Jennifer Brooks) at
brooks10@michigan.gov OR forward correspondence to:

Michigan Public Service Commission
Regulated Energy Division (Jennifer Brooks)
7109 W Saginaw Hwy
PO Box 30221
Lansing, MI 48909

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

GENERAL INFORMATION

I. Purpose:

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

II. Who Must Submit:

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

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

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

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

III. What and Where to Submit:

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

Michigan Public Service Commission
Regulated Energy Division
7109 W Saginaw Hwy, PO Box 30221
Lansing, MI 48909

Retain one copy of this report for your files. Also submit the electronic version of this record to Jennifer Brooks at the address below or to brooks10@michigan.gov

(b) Submit immediately upon publication, one (1) searchable 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
Regulated Energy Division
7109 W. Saginaw Hwy, PO Box 30221
Lansing, MI 48909

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

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

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

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

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

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

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

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

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

Michigan Public Service Commission
Regulated Energy Division
7109 W Saginaw Hwy, PO Box 30221
Lansing, MI 48909

IV. When to Submit

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

GENERAL INSTRUCTIONS

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

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

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

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


DEFINITIONS

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

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

MPSC FORM P-522

ANNUAL REPORT OF NATURAL GAS COMPANIES (Major and Nonmajor)

IDENTIFICATION		
01 Exact Legal Name of Respondent Citizens Gas Fuel Company	02 Year of Report December 31, 2020	
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. Maon Str., 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. Maon Str., Adrian, MI, 49221		
08 Telephone of Contact Person, Including Area Code: 517-264-4487	09 This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04, 26, 21
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) 04, 26, 21
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) 4/26/2021	Year of Report 12/31/2020
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LIST OF SCHEDULES (Natural Gas Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reports for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS		
General Information	101	
Control Over Respondent & Other Associated Companies	M 102	
Corporations Controlled by Respondent	103	None
Officers and Employees	M 104	
Directors	105	
Security Holders and Voting Powers	M 106-107	
Important Changes During the Year	108-109	None - 109
Comparative Balance Sheet	M 110-113	
Statement of Income for the Year	M 114-117	None - 116
Statement of Retained Earnings for the Year	M 118-119	
Statement of Cash Flows	120-121	
Notes to Financial Statements	122-123	None - 123
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)		
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	
Gas Plant in Service	M 204-212B	
Gas Plant Leased to Others	213	None
Gas Plant Held for Future Use	214	None
Production Properties Held for Future Use	215	None
Construction Work in Progress - Gas	216	
Construction Overheads - Gas	217	
General Description of Construction Overhead Procedure	M 218	
Accumulated Provision for Depreciation of Gas Utility Plant	M 219	
Gas Stored	220	
Nonutility Property	221	None
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221	None
Investments	222-223	None
Investment in Subsidiary Companies	224-225	None
Gas Prepayments Under Purchase Agreements	226-227	None
Advances for Gas Prior to Initial Deliveries or Commission Certification	229	None
Prepayments	230	
Extraordinary Property Losses	230	None
Unrecovered Plant and Regulatory Study Costs	230	None
Preliminary Survey and Investigation Charges	231	None
Other Regulatory Assets	232	
Miscellaneous Deferred Debits	233	None
Accumulated Deferred Income Taxes (Account 190)	234-235	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Citizens Gas Fuel Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/26/2021	12/31/2020
LIST OF SCHEDULES (Natural Gas Utility)			
Title of Schedule	Reference Page No.	Remarks	
(a)	(b)	(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	None	
Unamortized Debt Expense, Premium and Discount on Long-Term Debt	258-259	None	
Unamortized Loss and Gain on Required Debt	260	None	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	M 261A-B		
Calculation of Federal Income Tax	M 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	None	
Miscellaneous Current and Accrued Liabilities	M 266-267	None	
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	300-303	None 300 - 1	
Rates and Sales Section	M 305A-C		
Off-System Sales - Natural Gas	M 310A-B	None	
Revenue from Transportation of Gas of Others - Natural Gas	312-313		
Sales of Products Extracted from Natural Gas	315	None	
Revenues from Natural Gas Processed by Others	315	None	
Gas Operation and Maintenance Expenses	M 320-325	None 320	
Number of Gas Department Employees	325		
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 Plan 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) 4/26/2021	Year of Report 12/31/2020
LIST OF SCHEDULES (Natural Gas Utility)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
COMMON SECTION			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353	None	
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 Hydrocarbon Reserves and Costs, and Net Realized Value	504-505	None	
Compressor Stations	508-509	None	
Gas and Oil Wells	510	None	
Gas Storage Projects	M 512-513	None 513	
Distribution and Transmission Lines	M 514		
Liquefied Petroleum Gas Operations	516-517	None	
Distribution System Peak Deliveries	M 518		
Auxiliary Peaking Facilities	519	None	
System Map	522	None	
Footnote Data	551	None	
Stockholders' Report	--	None	
MPSC SCHEDULES			
Reconciliation of Deferred Income Tax Expenses	117A-B		
Operating Loss Carryforward	117C	None	
Notes & Accounts Receivable Summary for Balance Sheet	228A		
Accumulated Provision for Uncollectible Accounts - Credit	228A		
Receivables From Associated Companies	228B		
Materials and Supplies	228C		
Notes Payable	260A	None	
Payables to Associated Companies	260B		
Customer Advances for Construction	268		
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		
Particulars Concerning Certain Other Income Accounts	341		
Gain or Loss on Disposition of Property	342A-B	None	
Expenditures for Certain Civic, Political and Related Activities	343	None	
Common Utility Plant and Expenses	356	None	
Summary of Costs Billed to Associated Companies	358-359		
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) 4/26/2021	Year of Report 12/31/2020
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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, Accounting Manager, 127 N, Main Str., 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 the 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 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 which possession by receivership or trustee ceased.

Non Applicable

4. State the classes of utility or 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. Yes..... Enter date when such independent accountant was initially engaged: _____

2. No

Name of Respondent	This Report Is:	Date of Report	Year of Report
Citizens Gas Fuel Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/26/2021	12/31/2020

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 the 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.

DTE Energy Company owns 100% common stock of DTE Enterprises Inc.

Associated Companies

DTE Energy Company

Michigan Consolidated Gas Company

DTE Energy Trading, Inc.

The Detroit Edison Company

DTE Energy Resources, LLC

DTE Biomass Energy, Inc

DTE Gas Storage & Pipeline Company

DTE Enterprises, Inc.

DTE Energy Corporate Services, LLC

Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/26/2021	Year of Report 12/31/2020
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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. In column (c) report any other compensation provided such as bonuses, car allowance, stock options and rights, savings contribution, 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		-	-	-
2	Matthew T. Paul, President	-	-	-
3	Jeffrey A. Jewell, Vice President and Treasurer	-	-	-
4	Robert A. Richard, Vice President	-	-	-
5	JoAnn Chavez, Vice President & Chief Tax Officer	-	-	-
6	Lisa A. Muschong, VP & Corporate Secretary & Chief of Staff	-	-	-
7	Sarah M. Bello, Assistant Corporate Secretary	-	-	-
8	Wendt A. T. Ellis, General Counsel	-	-	-
9	Sherri L. Wisniewski, Assistant Tax Officer	-	-	-
10	Patrick D. Lee, Assistant Tax Officer	-	-	-
11	Angela J. Buk, Assistant Treasurer	-	-	-
12	Kenneth R. Bridge, Assistant Treasurer	-	-	-
13	Edward J. Solomon, Assistant Treasurer	-	-	-
14		-	-	-
15				
16				
17	* - Company officers are employees of DTE and are not compensated by Citizens Gas Fuel			
18				

Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) [] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 4/26/2021	Year of Report 12/31/2020
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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 Ref. (d)
JoAnn Chavez	One Energy Plaza Detroit, MI 48226	0	0
Lisa A. Muschong	One Energy Plaza Detroit, MI 48226	0	0
Davis Ruud	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) 4/26/2021	Year of Report 12/31/2020
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SECURITY HOLDERS AND VOTING POWERS

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 power 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 interest in the trust. If the stock book was not closed or a list of stockholders were 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.
(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.

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.

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.

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 an 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.

1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:
N/A

2. State the total number of votes cast at the latest general meeting prior to the end of the year for election of directors of the respondent and number of such votes cast by proxy:

Citizens Gas Fuel Company does not hold votes for it's Directors. The Director votes are facilitated by the parent company (DTE Enterprises).

Total:

By Proxy:

3. Give the date and place of such meeting:
N/A

Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/26/2021	Year of Report 12/31/2020
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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				
5	TOTAL number of security holders				
6	TOTAL votes of security holders listed below				
7					
8	Citizens Gas Fuel Company does not hold				
9	votes for it's Directors. The Director votes				
10	are facilitated by the parent company				
11	(DTE Enterprises).				
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27					

Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/26/2021	Year of Report 12/31/2020
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IMPORTANT CHANGES DURING THE YEAR

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.

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.

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.

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.

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.

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

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.

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.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

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.

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.

11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease of each revenue classification. State the number of customers affected.

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.

- 1. None
- 2. None
- 3. None
- 4. None
- 5. None
- 6. None
- 7. None
- 8. None
- 9. None
- 10. None

11. The Gas Supply increased \$.089 per CCF on November 2, 2020. The annual revenue increase for 16,600 residential customers is \$1,218,000, 1290 commercial customers is \$453,000, and 13 industrial customers is \$87,000 for a total increase of \$1,758,000.

12. None

Name of Respondent Citizens Gas Fuel Co	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) 4/26/2021	Year of Report Dec. 31, 2020
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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	33,890,746	34,643,683
3	Construction Work in Progress (107)	200-201	417,998	459,898
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		34,308,744	35,103,581
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115, 119)		(20,733,237)	(21,665,346)
6	Net Utility Plant (Enter Total of line 4 less 5)		13,575,507	13,438,235
7	Nuclear Fuel (120.1-120.4, 120.6)			
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)			
9	Net Nuclear Fuel (Enter Total of line 7 less 8)			
10	Net Utility Plant (Enter Total of lines 6 and 9)		13,575,507	13,438,235
11	Utility Plant Adjustments (116)	122-123		
12	Gas Stored-Base Gas (117.1)	220		
13	System Balancing Gas (117.2)	220		
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220		
15	Gas Owed to System Gas (117.4)	220		
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)	221		
18	(Less) Accum. Prov. for Depr. and Amort. (122)	221		
19	Investments in Associated Companies (123)	222-223		
20	Investments in Subsidiary Companies (123.1)	224-225		
21	(For cost of Account 123.1 See Footnote Page 224, line 42)			
22	Noncurrent Portion of Allowances	---		
23	Other Investments (124)	222-223,229		
24	Sinking Funds (125)			
25	Depreciation Fund (126)			
26	Amortization Fund - Federal (127)			
27	Other Funds (128)		61,644	5,000
28	LT Portion of Derivative Assets (175)			
29	LT Portion of Derivative Assets - Hedges (176)			
30	TOTAL Other Property and Investments (Total of lines 17 thru 29)		61,644	5,000
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)	---		
33	Special Deposits (132-134)	---		
34	Working Fund (135)	---	2,300	2,300
35	Temporary Cash Investments (136)	222-223		
36	Notes Receivable (141)	228A		
37	Customer Accounts Receivable (142)	228A	1,452,858	1,356,359
38	Other Accounts Receivable (143)	228A	47,937	37,527
39	(Less) Accum. Prov. for Uncoll. Acct.-Credit (144)	228A	(350,000)	(430,000)
40	Notes Receivable from Associated Companies (145)	228B	(740,501)	(1,515,157)
41	Accounts Receivable from Associated Companies (146)	228B	38,820	25,936
42	Fuel Stock (151)	228C		
43	Fuel Stock Expenses Undistributed (152)	228C		
44	Residuals (Elec) and Extracted Products (153)	228C		
45	Plant Materials and Operating Supplies (154)	228C	353,151	396,914
46	Merchandise (155)	228C	174,275	165,539
47	Other Materials and Supplies (156)	228C		
48	Nuclear Material Held for Sale (157)	228C		

Name of Respondent Citizens Gas Fuel Co	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) 4/26/2021	Year of Report Dec. 31, 2020
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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)
49	Allowances (158.1 and 158.2)	---	(85,066)	(85,066)
50	(Less) Noncurrent Portion of Allowances	---		
51	Stores Expense Undistributed (163)	227C	59,308	54,638
52	Gas Stored Underground-Current (164.1)	220	1,749,383	1,503,876
53	Liquefied Natural Gas Stored and Held for Processing (164..2-164.3)	220		
54	Prepayments (165)	226,230	89,352	121,140
55	Advances for Gas (166-167)	229		
56	Interest and Dividends Receivable (171)	---		
57	Rents receivable (172)	---		
58	Accrued Utility Revenues (173)	---	1,528,308	1,847,536
59	Miscellaneous Current and Accrued Assets (174)	---		
60	Derivative Instrument Assets (175)			
61	(Less) LT Portion of Derivative Instrument Assets (175)			
62	Derivative Instrument Assets - Hedges (176)			
63	(Less) LT Portion of Derivative Instrument Assets - Hedges (176)			
64	TOTAL Current and Accrued Assets (Enter Total of lines 30 thru 62)		4,320,125	3,481,542
65	DEFERRED DEBITS			
66	Unamortized Debt Expenses (181)	---		
67	Extraordinary Property Losses (182.1)	230		
68	Unrecovered Plant & Regulatory Study Costs (182.2)	230		
69	Other Regulatory Assets (182.3)	232	416,003	267,404
70	Prelim. Survey & Invest. Charges (Electric) (183)	---		
71	Prelim. Survey & Invest. Charges (Gas) (183.1, 183.2)	231		
72	Clearing Accounts (184)	---		
73	Temporary Facilities	---		
74	Miscellaneous Deferred Debits (186)	233	0	0
75	Def. Losses from Disposition of Utility Plant (187)	---		
76	Research, Devel. and Demonstration Expend. (188)	352-353		
77	Unamortized Loss on Reacquired Debt (189)	---		
78	Accumulated Deferred Income Taxes (190)	234-235	304,870	(57,277)
79	Unrecovered Purchased Gas Costs (191)	---	0	0
80	TOTAL Deferred Debits (Enter Total of lines 66 thru 79)		720,873	210,127
81	TOTAL Assets and Other Debits (Enter Total of lines 10 - 15, 30, 64 and 80)		18,678,149	17,134,904

Name of Respondent Citizens Gas Fuel Co	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) 4/26/2021	Year of Report Dec. 31, 2020
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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		
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	71,504	71,504
7	Other Paid-In Capital (208-211)	253	(3,426,965)	(2,775,389)
8	Installments received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254		
11	Retained Earnings (215, 215.1, 216)	118-119	11,318,283	11,912,737
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	Accumulated Other Comprehensive Income (219)	117		
15	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)		10,301,304	11,547,334
16	LONG-TERM DEBT			
17	Bonds (221)	256-257		
18	(Less) Reacquired Bonds (222)	256-257		
19	Advances from Associated Companies (223)	256-257	0	0
20	Other Long-Term Debt (224)	256-257		
21	Unamortized Premium on Long-Term Debt (225)	258-259		
22	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	258-259		
23	(Less) Current Portion of Long-Term Debt			
24	TOTAL Long-Term Debt (Enter Total of lines 17 thru 23)		0	0
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)	---		
27	Accumulated Prov. for Property Insurance (228.1)	---		
28	Accumulated Prov. for Injuries and Damages (228.2)	---	1,000,000	400,000
29	Accumulated Prov. for Pensions and Benefits (228.3)	---	3,773,000	1,574,000
30	Accumulated Misc. Operating Provisions (228.4)	---		
31	Accumulated Provision for Rate Refunds (229)	---	193,823	443,813
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)			
35	TOTAL Other Noncurrent Liabilities (Enter Total of lines 26 thru 34)		4,966,823	2,417,813
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt			
38	Notes Payable (231)	260A		
39	Accounts Payable (232)	---	239,761	35,457
40	Notes Payable to Associated Companies (233)	260A		
41	Accounts Payable to Associated Companies (234)	260B	936,432	991,507
42	Customer Deposits (235)	---	6,801	5,834
43	Taxes Accrued (236)	262-263	366,935	465,211
44	Interest Accrued (237)	---		
45	Dividends Declared (238)	---		
46	Matured Long-Term Debt (239)	---		

Name of Respondent Citizens Gas Fuel Co	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) 4/26/2021	Year of Report Dec. 31, 2020
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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)
47	Matured Interest (240)	---		
48	Tax Collections Payable (241)	---	43,167	36,465
49	Misc. Current and Accrued Liabilities (242)	268	352,913	382,573
50	Obligations Under Capital Leases-Current (243)	---		
51	Derivative Instrument Liabilities (244)	---		
52	(Less) LT Portion of Derivative Instrument Liabilities	---		
53	Derivative Instrument Liabilities - Hedges (245)	---		
54	(Less) LT Portion of Derivative Instrument Liabilities - Hedges	---		
55	Federal Income Taxes Accrued for Prior Years (246)	---		
56	State and Local Taxes Accrued for Prior Years (246.1)	---		
57	Federal Income Taxes Accrued for Prior Years - Adjustments (247)	---		
58	State and Local Taxes Accrued for Prior Years - Adjustments (247.1)	---		
59	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 58)		1,946,009	1,917,047
60	DEFERRED CREDITS			
61	Customer Advances for Construction (252)	268	0	0
62	Accumulated Deferred Investment Tax Credits (255)	266-267	0	0
63	Deferred Gains from Disposition of Utility Plt. (256)	---		
64	Other Deferred Credits (253)	269	9,551	10,755
65	Other Regulatory Liabilities (254)	278	799,015	799,015
66	Unamortized Gain on Reacquired Debt (257)	260		
67	Accumulated Deferred Income Taxes - Accelerated Amortization (281)	272-277	0	0
68	Accumulated Deferred Income Taxes - Other Property (282)	272-277	1,525,920	1,449,006
69	Accumulated Deferred Income Taxes - Other (283)	272-277	(870,473)	(1,006,066)
70	TOTAL Deferred Credits (Enter Total of lines 61 thru 63)		1,464,013	1,252,710
71	TOTAL Liabilities and Other Credits (Enter total of lines 15, 24, 35, 59 and 70)		18,678,149	17,134,904

Name of Respondent Citizens Gas Fuel Co	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) 4/26/2021	Year of Report Dec. 31, 2020
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STATEMENT OF INCOME FOR THE YEAR

- Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (l, 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 (c) and (d) totals.
- Report amounts in account 414, *Other Utility Operating Income*, in the same manner as accounts 412 and 413 above.
- 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.
- Use page 122 for Important notes regarding the statement of income or any account thereof.

- 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
- 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	Gas Operating Revenues (400)	300-301	17,361,751	19,098,796
3	Operating Expenses			
4	Operation Expenses (401)	320-325	13,755,719	16,886,187
5	Maintenance Expenses (402)	320-325	225,741	301,623
6	Depreciation Expenses (403)	336-338	1,036,449	1,005,747
7	Depreciation Expense for Asset Retirement Costs (403.1)			
8	Amort. & Depl. Of Utility Plant (404-405)	336-338	27,072	27,907
9	Amort. Of Utility Plant Acq. Adj. (406)	336-338		
10	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)			
11	Amort. Of Conversion Expenses (407.2)			
12	Regulatory Debits (407.3)			
13	(Less) Regulatory Credits (407.4)			
14	Taxes Other Than Income Taxes (408.1)	262-263	479,238	535,776
15	Income Taxes - Federal (409.1)	262-263	416,176	333,960
16	Income Taxes - Other (409.1)	262-263	108,723	9,380
17	Provision for Deferred Income Taxes (410.1)	234,272-277	500,493	402,452
18	(Less) Provision for Deferred Income Taxes Cr. (411.1)	234,272-277	(556,613)	(670,014)
19	Investment Tax Credit Adj. - Net (411.4)	266	0	0
20	(Less) Gains from Disp. Of Utility Plant (411.6)			
21	Losses from Disp. Of Utility Plant (411.7)		14,206	12,337
22	(Less) Gains from Disposition of Allowances (411.8)			
23	Losses from Disposition of Allowances (411.9)			
24	Accretion Expense (411.10)			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		16,007,204	18,845,355
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		1,354,547	253,441

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STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expenses accounts.

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.

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 and apportionments from those use in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year	Current Year (e)	Previous Year (f)	Current Year (e)	Previous Year (f)	
						1
		17,361,751	19,098,796			2
						3
		13,755,719	16,886,187			4
		225,741	301,623			5
		1,036,449	1,005,747			6
		0	0			7
		27,072	27,907			8
						9
						10
						11
						12
						13
		479,238	535,776			14
		416,176	333,960			15
		108,723	9,380			16
		500,493	402,452			17
		(556,613)	(670,014)			18
		0	0			19
						20
		14,206				21
						22
						23
						24
		16,007,204	18,833,018			25
		1,354,547	265,778			26

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Name of Respondent Citizens Gas Fuel Co		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) 4/26/2021	Year of Report Dec. 31, 2020
STATEMENT OF INCOME PER THE YEAR (Continued)				
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income (Carried forward from Page 114)	-	1,354,547	253,441
28	Other Income and Deductions			
29	Other Income			
30	Nonutility Operating Income			
31	Revenue From Merchandising, Jobbing and Contract Work (415)		499,885	595,082
32	(Less Costs and Exp. Of Merchandising, Job & Contract Work (416)		(400,324)	(498,111)
33	Revenue From Non Utility Operations (417)			
34	(Less) Expenses of Nonutility Operations (417.1)			
35	Nonoperating Rental Income (418)			
36	Equity in Earnings of Subsidiary Companies (418.1)	119		
37	Interest and Dividend Income (419)		21,297	24,645
38	Allowance for Other Funds Used During Construction (419.1)			
39	Miscellaneous Nonoperating Income (421)		0	0
40	Gain on Disposition of Property (421.1)			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		120,858	121,616
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)			
44	Miscellaneous Amortization (425)	340		
45	Donations (426.1)	340	47,392	74,529
46	Life Insurance (426.2)			
47	Penalties (426.3)		0	
48	Expenditures for Certain Civic, Political, and Related Activities (426.4)		3,851	7,725
49	Other Deductions (426.5)		(500)	(607)
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		50,743	81,647
51	Taxes Applic. To Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	7,556	14,532
53	Income Taxes -- Federal (409.2)	262-263	14,724	8,394
54	Income Taxes -- Other (409.2)	262-263	4,207	1,219
55	Provision for Deferred Inc. Taxes (410.2)	234,272-277		
56	(Less) Provision for Deferred Income Taxes --Cr. (411.2)	234,272-277		
57	Investment Tax Credit Adj. -- Net (411.5)			
58	(Less) Investment Tax Credits (420)			
59	TOTAL Taxes on Other Inc. and Ded. (Total of 52 thru 58)		26,487	24,145
60	Net Other Income and Deductions (Enter Total of lines 41, 50, 59)		43,628	15,824
61	Interest Charges			
62	Interest on Long-Term Debt (427)			
63	Amort. Of Debt Disc. And Expenses (428)	258-259		
64	Amortization of Loss on Reacquired Debt (426.1)			
65	(Less) Amort. Of Premium on Debt-Credit (429)	258-259		
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			
67	Interest on Debt to Assoc. Companies (430)	340	3,293	6,769
68	Other Interest Expenses (431)	340	428	352
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr.(432)			
70	Net Interest Charges (Enter Total of lines 62 thru 69)		3,721	7,121
71	Income Before Extraordinary items (Enter Total of lines 27, 60 and 70)		1,394,454	262,144
72	Extraordinary Items			
73	Extraordinary Income (434)			
74	(Less) Extraordinary Deductions (435)			
75	Net Extraordinary Items (Enter Total of line 73 less line 74)		0	0
76	Income Taxes--Federal and Other (409.3)	262-263		
77	Extraordinary Items After Taxes (Enter Total of line 75 less line 76)		0	0
78	Net Income (Enter Total of Lines 71 and 77)		1,394,454	262,144

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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.
2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with subaccounts totals reported on these pages.

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.

Line No.		Electric Utility	Gas Utility
1	Debits to Account 410 from:		
2	Account 190		128,316
3	Account 281		
4	Account 282		370,194
5	Account 283		1,983
6	Account 284		
7	Reconciling Adjustments		
8	TOTAL Account 410.1 (on pages 114-115 line 16)		500,493
9	TOTAL Account 410.2 (on page 117 line 45)		
10	Credits to Account 411 from:		
11	Account 190		(17,191)
12	Account 281		
13	Account 282		(447,106)
14	Account 283		(92,316)
15	Account 284		
16	Reconciling Adjustments		
17	TOTAL Account 411.1 (on pages 114-115 line 17)		(556,613)
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		
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

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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. (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).

(b) Identify all contra accounts (other than accounts 190 and 281-284).

Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
			128,316	2
				3
			370,194	4
			1,983	5
				6
				7
				8
				9
				10
			(17,191)	11
				12
			(447,106)	13
			(92,316)	14
				15
				16
				17
				18
				19
				20
				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) 04/26/21	Year of Report: Dec. 31, 20 20
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- | | |
|---|---|
| <p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>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).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>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.</p> | <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the state and federal income tax effect of items shown in account 439, <i>Adjustments to Retained Earnings</i>.</p> <p>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.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p> |
|---|---|

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		11,318,283
2	Changes (<i>Identify by prescribed retained earnings accounts</i>)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: I/C OCI Pension Adjustment	211	0
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)		1,394,454
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) 04/26/21	Year of Report: Dec. 31, 20 20
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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)	145	(800,000)
30			
31			
32			
33			
34			
35	TOTAL Dividends Declared - Common Stock (Account 438)		
36	Transferred from Account 216, Unappropriated Undistributed Subsidiary Earning		
37	Balance - End of Year (Enter Total of lines 1 thru 36)		11,912,737
	APPROPRIATED RETAINED EARNINGS (Account 215)		
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for 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 items in		
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) 4/26/2021	Year of Report: Dec. 31, 20 20
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STATEMENT OF CASH FLOWS

- | | |
|--|---|
| <p>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.</p> | <p>2. Under "Other" specify significant amounts and group others.</p> <p>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.</p> |
|--|---|

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)	1,394,454
3	Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	1,036,449
5	Amortization of (Specify):	
6	Mapping & Franchises	27,072
7	Environmental	0
8	Deferred Income Taxes (Net) (Includes Minimum Pension OCI Activity)	722,272
9	Investment Tax Credit Adjustments (Net)	0
10	Net (Increase) Decrease in Receivables	251,665
11	Net (Increase) Decrease in Inventory (Includes Gas in Storage)	210,480
12	Net (Increase) Decrease in Allowances Inventory	0
13	Net Increase (Decrease) in Payables and Accrued Expenses	(28,962)
14	Net (Increase) Decrease in Other Regulatory Assets (Includes Unrecovered Purchased Gas Costs)	148,599
15	Net Increase (Decrease) in Other Regulatory Liabilities (Includes Provision for Rate Refunds)	249,990
16	(Less) Allowance for Other Funds Used During Construction	
17	Other: Net (Increase)/Decrease in Accrued Utility Revenues	(319,228)
18	Net Increase (Decrease) in Other Assets & Liabilities	(2,769,474)
19	Net Increase (Decrease) in Other Deferred Credits and Non-current Liabilities	1,204
20	Net (Increase) Decrease in Other Comprehensive Income	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	924,521
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(968,806)
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	69,629
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(899,177)
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) 4/26/2021	Year of Report Dec. 31, 20 20
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STATEMENT OF CASH FLOWS (Continued)

- | | |
|--|---|
| <p>4. Investing Activities</p> <p>Include in Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.</p> <p>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.</p> | <p>5. Codes used:</p> <p>(a) Net proceeds or payments.</p> <p>(b) Bonds, debentures and other long-term debt.</p> <p>(c) Include commercial paper.</p> <p>(d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>6. Enter on page 122 clarifications and explanations.</p> |
|--|---|

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)	0
55		
56	Net Cash Provided by (Used In) Investing Activities	
57	(Total of lines 34 thru 55)	(899,177)
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)	774,656
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	(800,000)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(25,344)
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	2,300
89		
90	Cash and Cash Equivalents at End of Year	2,300

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) 04/26/21	Year of Report: Dec. 31, 20 20
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NOTES TO FINANCIAL STATEMENTS

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| <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 251, <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> |
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Citizens Gas Fuel Company is a wholly owned subsidiary of DTE Enterprises Inc.

DTE Enterprises Inc. is a wholly owned subsidiary of DTE Energy Company.

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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) 4/26/2021	Year of Report Dec 31, 20 20
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)	34,643,683		
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)	34,643,683		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	459,898		
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Enter Total of lines 8-12)	35,103,581		
14	Accum. Prov. for Depr., Amort., & Depl.	21,665,346		
15	Net Utility Plant (Enter Total of line 13 less 14)	13,438,235		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service			
18	Depreciation	21,213,057		
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	452,289		
22	TOTAL In Service (Enter Total of lines 18 - 21)	21,665,346		
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)	21,665,346		

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) 4/26/2021	Year of Report Dec 31, 20 20
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
34,643,683					3
					4
					5
					6
					7
34,643,683					8
					9
					10
459,898					11
					12
35,103,581					13
21,665,346					14
13,438,235					15
					16
					17
21,213,057					18
					19
					20
452,289					21
21,665,346					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
21,665,346					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) 04/26/21	Year of Report: Dec. 31, 20 20
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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	0
3	302	Franchises and Consents	69,393	0
4	303	Miscellaneous Intangible Plant	458,365	0
5		TOTAL Intangible Plant	527,758	0
6		2. Production Plant		
7		Manufactured Gas Production Plant		
8	304.1	Land		
9	304.2	Land Rights		
10	305	Structures and Improvements		
11	306	Boiler Plant Equipment		
12	307	Other Power Equipment		
13	308	Coke Ovens		
14	309	Producer Gas Equipment		
15	310	Water Gas Generating Equipment		
16	311	Liquefied Petroleum Gas Equipment		
17	312	Oil Gas Generating Equipment		
18	313	Generating Equipment-Other Processes		
19	314	Coal, Coke and Ash Handling Equipment		
20	315	Catalytic Cracking Equipment		
21	316	Other Reforming Equipment		
22	317	Purification Equipment		
23	318	Residual Refining Equipment		
24	319	Gas Mixing Equipment		
25	320	Other Equipment		
26		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) 04/26/21	Year of Report: Dec. 31, 20 20
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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
			69,393	302	3
			458,365	303	4
0	0	0	527,758		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) 04/26/21	Year of Report Dec. 31, 20 20
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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	212,350	
109	368	Compressor Station Equipment		
110	369	Measuring and Regulating Equipment		
111	370	Communication Equipment		
112	371	Other Equipment		
113		TOTAL Transmission Plant	212,350	0
114		5. Distribution Plant		
115	374.1	Land	1,221	0
116	372.2	Land Rights	37,239	0
117	375	Structures and Improvements	785,288	17,316
118	376	Mains	12,366,108	212,062
119	377	Compressor Station Equipment		
120	378	Measuring and Regulating Station Equip.-General	815,228	0
121	379	Measuring and Regulating Station Equip.-City Gate		
122	380	Services	7,614,230	168,383
123	381	Meters	2,544,694	189,463
124	382	Meter Installations	862,690	12,679
125	383	House Regulators	138,125	0
126	384	House Regulator Installations	0	0
127	385	Industrial Measuring and Regulating Station Equip.	1,188,716	99,338
128	386	Other Property on Customer's Premises		
129	387	Other Equipment		
130		TOTAL Distribution Plant	26,353,539	699,242
131		6. General Plant		
132	389.1	Land	156,002	
133	389.2	Land Rights		
134	390	Structures and Improvements	2,899,513	39,495
135	391	Office Furniture and Equipment	266,630	3,219
136	391.1	Computers and Computer Related Equipment	1,040,099	49,404
137	392	Transport Equipment	1,735,057	89,304
138	393	Stores Equipment	38,446	0
139	394	Tools, Shop and Garage Equipment	449,021	17,890
140	395	Laboratory Equipment		

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) 04/26/21	Year of Report Dec. 31, 20 20	
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
			212,350	367	108
			0	368	109
			0	369	110
			0	370	111
			0	371	112
			212,350		113
					114
			1,221	374.1	115
			37,239	372.2	116
1,483			801,121	375	117
			12,578,170	376	118
			0	377	119
14,952			800,277	378	120
			0	379	121
10,773			7,771,841	380	122
9,067			2,725,090	381	123
764			874,605	382	124
960			137,165	383	125
			0	384	126
12,845			1,275,210	385	127
			0	386	128
			0	387	129
50,843		0	27,001,939		130
					131
			156,002	389.1	132
			0	389.2	133
			2,939,008	390	134
			269,848	391	135
			1,089,503	391.1	136
14,494			1,809,867	392	137
			38,446	393	138
80,280			386,631	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) 04/26/21	Year of Report Dec. 31, 20 20
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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		
142	397	Communication Equipment	128,919	0
143	398	Miscellaneous Equipment	83,413	0
144		SUBTOTAL (Lines 132 thru 143)	6,797,099	199,312
145	399	Other Tangible Property		
146		TOTAL General Plant	6,797,099	199,312
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	33,890,746	898,555

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) 04/26/21	Year of Report Dec. 31, 20 20
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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.
			0	396	141
			128,919	397	142
			83,413	398	143
145,618		0	6,901,637		144
				399	145
145,618	0	0	6,901,637		146
					147
				101.1	148
				102	149
				(102)	150
				103	151
145,618	0	0	34,643,683		152

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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) 04/26/21	Year of Report Dec. 31, 2020
CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107).		ment, and Demonstration (see Account 107 of the Uniform System of Accounts).		
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Develop-		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	65,615	5,000	
2				
3	Services & Meters	22,453	0	
4				
5	Distribution Tie-In and Replacements	324,574	82,000	
6				
7	Regulators - Residential, Industrial, and Commercial	26,707	0	
8				
9	Service Distribution Equipment	0	0	
10				
11	Office Furniture & Equipment	0	0	
12				
13	Vehicles & Equipment	7,636	0	
14				
15	Mapping Systems	0	0	
16				
17	Building & Grounds	0	0	
18				
19	Computer Equipment	12,274	0	
20				
21	ERT Installations	640	0	
22				
23	Miscellaneous Capital (Non-Mass)	0	0	
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43	Total	459,898	87,000	

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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) 4/26/2021	Year of Report Dec. 31, 2020
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CONSTRUCTION OVERHEADS - GAS

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

2. On page 212 furnish information concerning construction overheads.

3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on

page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.

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

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1	Stores Overhead @ 10%	28,733	287,330
2			
3			
4			
5			
6			
7	Fringe Benefits @ 35.72%	98,376	269,700
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
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25			
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35			
36	Total	127,110	557,030

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) 4/26/2021	Year of Report Dec. 31, 2020
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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.

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.

1 Stores Expense

- A. Labor for the receipt and removal from stock.
- B. Effective rate of overhead is capitalized when material is removed from inventory and delivered to the construction project.

Fringe Benefit Allocation:

- A. The amount of fringe benefits pertaining to actual payroll charges.
- B. The effective rate of fringe

Stores Expense and Fringe Benefits Allocation:

- C. Each construction project is assigned an individual job number.
- D. No
- E. No
- F. Directly Assigned

2 None

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) 04/26/21	Year of Report Dec. 31, 20 20
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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 recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all cost included in retirement work in progress at year end in the appropriate functional classifications.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-211, column (d), excluding retirements of non-depreciable property.

3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. 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	20,733,237	20,733,237		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	1,036,449	1,036,449		
4	(403.1) Deprec. and Deplet. Expense				
5	(413) Exp. of Gas Plt. Leas. to Others				
6					
7	Other Accounts: 404 & 405	27,072	27,072		
8					
9					
10	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 9)	1,063,521	1,063,521		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	131,411	131,411		
13	Cost of Removal	0	0		
14	Salvage (Credit)	0	0		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	131,411	131,411		
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)	21,665,346	21,665,346		

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) 04/26/21	Year of Report Dec. 31, 20 20
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GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)

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.

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.

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 respect to any encroachment of withdrawals upon "base stock", or restoration of previous encroachment, including brief particulars of any such accounting during the year.

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.

5. Report pressure base of gas volumes as 14.73 psia at 60° F.

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		1,749,383			1,749,383
2	Gas Delivered to Storage (contra Account)		1,465,691			1,465,691
3	Gas Withdrawn from Storage (contra Account)		(1,711,199)			(1,711,199)
4	Other Debits or Credits (Net)					0
5	Balance at End of Year		1,503,876			1,503,876
6	Mcf		731,386			731,386
7	Amount Per Mcf		\$2.06			\$2.06

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) 04/26/21	Year of Report Dec. 31, 2020
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NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) 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)	1,452,858	1,356,359
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	47,937	37,527
4	TOTAL	1,500,795	1,393,886
5	Less: Accumulated Provision for Uncollectibles Accounts-Cr. (Account 144)	(350,000)	(430,000)
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	1,150,795	963,886
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	341,000	9,000			350,000
2	Prov. For uncollectibles for current year	125,723	(117)			125,606
3	Accounts written off	(90,660)	(5,526)			(96,186)
4	Coll. Of accounts written off	46,937	3,643			50,580
5	Adjustments (explain):					
6	Balance end of year	423,000	7,000	0	0	430,000
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) 04/26/21	Year of Report: Dec. 31, 20 <u>20</u>
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RECEIVABLES FROM ASSOCIATED COMPANIES* (Accounts 145, 146)

- | | |
|---|--|
| <p>1. Report particulars of notes and accounts receivable from associated companies at end of year.</p> <p>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.</p> <p>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.</p> | <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p> |
|---|--|

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	(740,501)	19,386,795	20,161,450	(1,515,157)	18,653
3						
4						
5	A/C 146					
6	DTE Energy Company	342	13,415	13,757	0	0
7	DTE Energy Resources, Inc.	11,526	1	1	11,526	0
8	Biomass Energy, Inc.	(0)	6,782	6,782	(0)	0
9	DTE Energy Trading, Inc	0	3,000	3,000	0	0
10	DTE Energy Services, Inc	0	48	48	0	0
11	DTE ES Operations LLC	0	0	0	0	0
12	The Detroit Edison Co - Other	26,130	334,543	344,656	16,017	0
13	Michigan Consolidated Gas Co.	155	51,876	52,031	(0)	0
14	DTE Gas Enterprise, LLC	(0)	0	0	(0)	0
15	DTE Gas Storage Pipelines	0	0	0	0	0
16	Woodland Biomass Power LLC	0	0	0	0	0
17	DTE Energy Center, LLC	611	0	0	611	0
18	DTE Energy Corp, Services, LLC	56	347,718	349,992	(2,218)	0
19						
20	Total 146	38,820	757,382	770,267	25,936	0
21						
22						
23						
24						
25						
26	TOTAL	(740,501)	19,386,795	20,161,450	(1,515,156.57)	18,653

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) 04/26/21	Year of Report Dec. 31, 20 20
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MATERIAL AND SUPPLIES

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.

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.

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)	335,494	377,068	Construction
6	Assigned to - Operations & Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	17,657	19,846	Oper./Maint.
9	Distribution Plant (Estimated)			
10	Assigned to - Other			
11	TOTAL Account 154 (Enter Total of line 5 thru 10)	353,151	396,914	
12	Merchandise (Account 155)	174,275	165,539	Sales
13	Other Material & Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157)			
	<i>(Not applicable to Gas Utilities)</i>			
15	Stores Expense Undistributed (Account 163)	59,308	54,638	Various
16				
17				
18				
19				
20	TOTAL Materials & Supplies (Per Balance Sheet)	586,734	617,091	

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) 04/26/21	Year of Report Dec. 31, 20 20
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PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment. page 218 showing particulars (details) for gas prepayments.
 2. Report all payments for undelivered gas on line 5 and complete

Line No.	Nature of Prepayment (a)	Balance at End of Year (In Dollars) (b)
1	Prepaid Insurance	33,275
2	Prepaid Rents	
3	Prepaid Taxes (262-263)	0
4	Prepaid Interest	
5	Gas Prepayments (226-227)	
6	Miscellaneous Prepayments: Maint. Agreement	87,865
7	TOTAL	121,140

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) 04/26/21	Year of Report: Dec. 31, 20 20
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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	0	1,721,048
2	Reclass Environmental Remediation form Amortimation	0	111 / 405	148,600	(1,453,644)
3	SFAS 106 Other Retirement Benefits (Amortized over 18 years beginning in 1995)	0	926	0	0
4					
5					
6					
7					
8					
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34					
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38					
39					
40	Total	0		148,600	267,404

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) 04/26/21	Year of Report: Dec. 31, 2020
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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	Current Federal Deferred Income Taxes			
11	Long-Term Federal Deferred Income Taxes	304,870	128,316	17,191
12				
13				
14				
15	Other			
16	TOTAL GAS (Enter total of lines 10 thru 15)	304,870	128,316	17,191
17	Other (Specify)			
18	TOTAL (Account 190) (Enter Total of lines 8, 16 & 17)	304,870	128,316	17,191
19	Classification of Total			
20	Federal Income Tax	304,870	128,316	17,191
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) 04/26/21	Year of Report: Dec. 31, 2020
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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 provided. Indicate insignificant amounts listed as Other.
4. In the space provided below, identify by amount and

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 Debited (g)	Amount (h)	Account Credited (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
						0	8
							9
							10
		283	0	282, 283	251,022	(57,277)	11
							12
							13
							14
							15
					251,022	(57,277)	16
							17
					251,022	(57,277)	18
							19
					251,022	(57,277)	20
							21
							22

NOTES (Continued)

Line 11 adjustments are for the Minimum Pension Liability related the FAS158.

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) 04/26/21	Year of Report Dec. 31, 2020
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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				
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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) 04/26/21	Year of Report Dec. 31, 2020
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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
						11
						12
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						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) 04/26/21	Year of Report Dec. 31, 20 20
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**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. 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.

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. 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.

3. Describe in a footnote the agreement and trans-

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			
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38			
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) 04/26/21	Year of Report Dec. 31, 20 20
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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	1,453,922
2		
3	(d) OCI - FAS 106 OPEB	585,987
4		
5	(d) OCI - SERP (SAP)	0
6	(Supplemental Retirement Plans)	
7		
8	(d) OCI - ESRP	1,529
9		
10	(d) Deferred Tax Adjustment	94,591
11		
12	(d) ASU 2018-02 Implementation (Pension)	639,360
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
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28		
29		
30		
31		
32		
33	Total	2,775,389

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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) 04/26/21	Year of Report: Dec. 31, 2020
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PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)

- | | |
|--|---|
| <p>1. Report particulars of notes and accounts payable to associated companies at end of year.</p> <p>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.</p> <p>3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and</p> | <p>interest rate.</p> <p>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.</p> <p>5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.</p> <p>* See definition on page 226B</p> |
|--|---|

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	11,908	1,490,098	1,493,384	15,194	0
7	DTE Energy Resources, Inc.	0	1	2	1	0
8	DTE Biomass Energy, Inc.	0	7,389	7,389	0	0
9	DTE Energy Trading, Inc	850,868	17,347,955	17,407,205	910,118	0
10	The Detroit Edison Company	86	198,769	198,683	0	0
11	DTE Enterprises, Inc	0	0	0	0	0
12	Michigan Consolidated Gas Co.	3	162,153	162,150	0	0
13	DTE Gas Enterprises, LLC	0	0	0	0	0
14	DTE Gas Storage Pipeline	55,275	435,364	438,863	58,774	0
15	DTE Energy Corp. Services, LLC	18,291	1,680,002	1,669,130	7,419	0
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
	TOTAL	936,432	21,321,731	21,376,806	991,507	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) 04/26/21	Year of Report: Dec. 31, 20 20
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

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.

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

Line No.		TOTAL AMOUNT
1	Utility net operating income (page 114 line 26)	
2	Allocations: Allowance for funds used during construction	
3	Interest Expense	
4	Other (specify)	
5	Net income for the year (page 117 line 78)	1,394,454
6	Allocation of Net Income for the year	
7	Add: Federal income tax expenses (including prior year adjustments)	430,900
8	Deferred Federal income tax expense (including prior year adjustments)	(56,120)
9	State income tax expenses (including prior year adjustments)	112,930
10	Total pre-tax income	1,882,164
11		
12	Deductible Sales Tax	(112,930)
13	Total Permanent Schedule M's	
14	Lobbying Expenses	2,000
15	Meals & Entertainment	3,910
16	Financial Taxable Income	1,775,144
17		
18	Total Temporary Schedule M's	
19	Reserve for Injuries & Damages	(600,000)
20	Book Depreciation	1,036,449
21	Tax Depreciation	(757,079)
22	Book/Tax Difference On Sale	9,635
23	Amortization Intangibles	16,356
24	Reserve Environmental Clean	148,600
25	Decrease in Bad Debt Expense	80,000
26	Vacation Pay Accruals	(4,837)
27	Bonus Accrual & Payments	1,862
28	Total Permanent and Temporary Schedule M's	(69,014)
29	Federal taxable income for the year	1,706,130

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) 04/26/21	Year of Report: Dec. 31, 20 20
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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.
253,441		1
		2
7,121		3
		4
246,320	43,628	5
		6
416,176	14,724	7
(56,120)		8
112,930		9
719,306	58,352	10
		11
(112,930)		12
		13
2,000		14
3,910		15
612,286	58,352	16
		17
		18
(600,000)		19
1,036,449		20
(757,079)		21
9,635		22
16,356		23
148,600		24
80,000		25
(4,837)		26
1,862		27
(69,014)		28
543,272	58,352	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) 04/26/21	Year of Report: Dec. 31, 20 20
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CALCULATION OF FEDERAL INCOME TAX

Line No.		TOTAL AMOUNT
1	Estimated Federal taxable income for the current year (page 261 A)	1,706,130
2		
3	Show computation of estimated gross Federal income tax applicable to line 1	
4	Tax at 21%	358,287
5		
6		
7		
8	TOTAL	358,287
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	414,963
16	Last year's estimated gross Federal income tax expense	342,350
17	Increased (decreased) gross Federal income tax expense	72,613
18		
19	Last year's investment tax credits utilized per the filed return	0
20	Last year's investment tax credits estimated to be utilized	0
21	Increased (decreased) investment tax credits utilized	0
22		
23	Additional adjustments (specify)	
24		
25		
26		
27	Total Current Federal Income Tax	430,900
28	Expense:	
29	409.1 (page 114, line 15)	416,176
30	409.2 (page 117, line 53)	14,724

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) 04/26/21	Year of Report: Dec. 31, 20 20
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CALCULATION OF FEDERAL INCOME TAX (continued)

Utility	Other	Line No.
		1
		2
		3
		4
		5
		6
		7
		8
		9
		10
		11
		12
		13
		14
414,963		15
342,350		16
72,613		17
		18
0		19
0		20
0		21
		22
		23
		24
		25
		26
		27
		28
416,176		29
	14,724	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) 04/26/21	Year of Report Dec. 31, 20 20
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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.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to

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.

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	349,149		
3	Fica/Medicare	5,205		
4	Unemployment	5		
5	State			
6	Income	10,600		
7	Unemployment	8		
8	Sales and Use	1,967		
9	Other			
10				
11	Local			
12	Property Taxes	0		0
13				
14				
15				
16				
17				
18	TOTAL	366,934		0

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) Mdse. & Jobbing (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1				
2		416,181	20,908	(6,184)
3		116,298	7,364	
4		1,560	105	
5				
6		108,722	5,974	(1,767)
7		1,286	87	
8				
9				
10				
11				
12		367,262		
13				
14				
15				
16				
17				
18		1,011,309	34,438	(7,951)

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) 04/26/21	Year of Report Dec. 31, 20 20
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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		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
					1
430,902	421,764		358,287		2
123,662	101,127	(34,440) (1)	(6,700)		3
1,665	1,608	(62) (1)	0		4
					5
112,930	10,600		112,930		6
1,373	(1,322)	(2,703) (1)	0		7
20,561	21,834	0	694		8
					9
					10
					11
367,262	367,262			0	12
		(1) Amount to Capital offset by Covid relief provisions			13
					14
					15
					16
					17
1,058,355	922,873	(37,205)	465,211	0	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) 04/26/21	Year of Report: Dec. 31, 2020
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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	23,073
2	A/P Salaries & Wages	84,745
3	Employee Incentive Bonus Accrual	166,162
4	Other	108,593
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	Total	382,573

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List advances by departments (a)	Balance End of Year (b)
21	Deposit/Advances for Main Construction	0
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	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) 04/26/21	Year of Report: Dec. 31, 2020
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OTHER DEFERRED CREDITS (Account 253)

- | | |
|---|---|
| <p>1. Report below the particulars (details) called for concerning other deferred credits.</p> <p>2. For any deferred credit being amortized, show the period of amortization.</p> <p>3. Minor items (less than \$100,000) may be grouped by classes.</p> | <p>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.</p> |
|---|---|

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	9,551	415	17,367	18,571	10,755
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
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17						
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25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	TOTAL	9,551		17,367	18,571	10,755

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) 04/26/21	Year of Report: Dec. 31, 2020
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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	(1,525,920)	370,194	447,106
4	Other (Define)			0
5	TOTAL (Enter total of lines 2 thru 4)	(1,525,920)	370,194	447,106
6	Other (Specify) Non-Utility			
7				
8				
9	TOTAL Account 282 (Enter total of lines 5 thru 8)	(1,525,920)	370,194	447,106
10	Classification of Total			
11	Federal Income Tax	(1,525,920)	370,194	447,106
12	State Income Tax			
13	Local Income Tax			

NOTES

Line 3 is Depreciation.

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) 04/26/21	Year of Report: Dec. 31, 2020
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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
		282, 283	2	190, 283		(1,449,006)	3
						0	4
						(1,449,006)	5
							6
							7
							8
						(1,449,006)	9
							10
						(1,449,006)	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) 4/26/21	Year of Report Dec. 31, 2020
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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	Long-Term Federal Deferred Income Tax	767,444	1,983	92,316
10	Deferred State Income Tax	103,029	0	0
11				
12				
13	Other			
14	TOTAL Gas (Enter Total of lines 9 thru 13)	870,473	1,983	92,316
15	Other (Specify)			
16	TOTAL Acc't. 283 (Enter Total of 7, 14, & 15)	870,473	1,983	92,316
17	Classification of TOTAL			
18	Federal Income Tax	767,444	1,983	92,316
19	State Income Tax	103,029		
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) 04/26/21	Year of Report: Dec. 31, 2020
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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
		190,282	79,554		0	937,331	9
		208-211	(34,294)	0	0	68,735	10
						0	11
						0	12
						0	13
					0	1,006,066	14
							15
					0	1,006,066	16
							17
					0	937,331	18
					0	68,735	19
							20

NOTES

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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) 04/26/21	Year of Report: Dec. 31, 2020
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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	0	0	0
2					
3	Refundable Income Tax (under review)		0	0	799,015
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
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25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	Total		0	0	799,015

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) 4/26/2021	Year of Report 12/31/2020
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CUSTOMER CHOICE GAS OPERATING REVENUES (ACCOUNT 400)

1. Report below *natural gas operating revenues* for each prescribed account, and manufactured gas revenues in total.
2. Natural Gas means either natural gas unmixed or any mixture of natural and manufactured gas.
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 were separate meter readings are added for billing purposes, one customer should be counted for each group of meters added.

The average number of customers means the average of twelve figures at the close of each month.
4. Report quantities of natural gas sold in Mcf (14.65 psia dry at 60 degrees F). If billings are on therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.
5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously reported

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	10,523,115	11,170,183
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	3,793,592	4,037,868
5	Large (or Ind.) (See Instr. 6)	3,177,944	3,981,460
6	482 Other Sales to Public Authorities		
7	484 Interdepartmental Sales		
8	TOTAL Sales to Ultimate Consumers	17,494,651	19,189,511
9	483 Sales for Resale	0	0
10	TOTAL Nat. Gas Service Revenues	17,494,651	19,189,511
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	17,494,651	19,189,511
13	OTHER OPERATING REVENUES		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts	46,166	64,863
16	488 Misc. Service Revenues	17,110	35,100
17	489 Rev. from Trans. of Gas of Others	45,573	55,535
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		
24	TOTAL Other Operating Revenues	108,849	155,498
25	TOTAL Gas Operating Revenues	17,603,500	19,345,009
26	(Less) 485 Provision for Refunds	241,749	246,212
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	17,361,751	
28	Dist. Type Sales by States (Incl. 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) 04/26/21	Year of Report: 12/31/20
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CUSTOMER CHOICE GAS OPERATING REVENUES (ACCOUNT 400) (Continued)

6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481

of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

MCF OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTRS. PER MO.		Line No.
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
1,374,466	1,485,063	16,597	16,492	2
				3
534,993	616,830	1,305	1,274	4
621,743	719,556	28	28	5
				6
				7
2,531,202	2,821,449	17,930	17,794	8
0	0	0	0	9
2,531,202	2,821,449	17,930	17,794	10

NOTES

Line 9 were Sales To Affiliated Companies

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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) 04/26/21	Year of Report 12/31/20
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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, commissions on sales or distribution of others' gas (sold under rates filed by such others), management or supervision fees, sale of steam (except where the respondent furnishes steam-heating service) and rentals from leased property on customers' premises.

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

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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	156	9,936	80,689	63.69	517.23	8.12
3	B. Residential space heating service	16,441	1,364,530	10,442,427	83.00	635.15	7.65
4	CD. Commercial service						
5	C. Commercial service, except space heating	59	33,247	232,856	563.51	3,946.71	7.00
6	D. Commercial space heating	1,246	501,746	3,763,169	402.69	3,020.20	7.50
7	E. Industrial service	28	621,743	2,975,511	22,205.11	106,268.26	4.79
8							
9	G. Sales to public authorities						
10							
11							
12	A-1. Total sales to ultimate customers	17,930	2,531,202	17,494,651	141.17	975.72	6.91
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	17,930	2,531,202	17,494,651	141.17	975.72	6.91
15							
16	K. Other gas revenues	1	26,553	45,573	26,553.00	45,572.64	1.72
17	A-K. TOTAL GAS OPERATING REVENUE	17,931	2,557,755	17,540,224	142.64	978.21	6.86

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625-B. CUSTOMER CHOICE SALES DATA BY RATE SCHEDULES

- Report below the distribution of customers, sales and revenues for the year by individual rate schedules. (See definitions on 305A)
- 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.
- Column (b).--Give the type of service to which the rate is applicable, i.e. cookink, space heating, commercial and heating, etc.
- 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.
- Column (d).--Give the average number of customers billed under each rate schedule during the year.
- Columns (e) and (f): For each rate schedule listed, enter the total number of Mcf sold to.
- 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,B	Residential Service	A	16,597	1,374,466	10,523,115
2	C,D	Commercial & Small Industrial Service	C, D	1,288	512,839	3,642,666
3	C	Agricultural	E	16	22,154	150,927
4	D	Brokered Gas	E	1	41,144	202,432
5	E	Optional Large Commercial & Industrial	E	15	98,204	614,401
6	E	E. Industrial Interutable Service	E	13	482,395	2,361,110
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	TOTALS			17,930	2,531,202	17,494,651

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) 04/26/21	Year of Report 12/31/2020
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**REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION
OR DISTRIBUTION FACILITIES -- NATURAL GAS (Accounts 489.2, 489.3)**

1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.
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.
4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedules.

Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Number of Transportation Customers (b)	Average Number of Customers per Month (c)	Distance Transported (in miles) (d)
1	Bixby Medical Center-Promedica (delivery 810 Riverside Ave., Adrian, MI)	1	1	2.2
2	- Charlevoix Energy (delivered to City Gate)			
3				
4	TR-2/LT			
5				
6	TR-3/XLT			
7				
8	XXLT			
9				
10	Special Contract Customer Name			
11	Special Contract Customer Name			
12	Special Contract Customer Name			
13	Special Contract Customer Name			
14	Special Contract Customer Name			
15	Special Contract Customer Name			
16	Special Contract Customer Name			
17				
18	Off System			
19				
20	Title Transfers			
21				
22	Miscellaneous Customers			
23				
24	Interstate Customers			
25				
26				
27				
28				
29				
30				
TOTAL				2.2

Name of Respondent	This Report Is:	Date of Report	Year of Report
Citizens gas Fuel Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/26/21	12/31/2020

**REVENUES FROM TRANSPORTION OF GAS OF OTHERS THROUGH TRANSMISSION
OR DISTRIBUTION FACILITIES -- NATURAL GAS (Account 489.2, 489.3) (Cont'd)**

4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system.

5. Enter Mcf at 14.65 psia dry at 60 degrees 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), 284.233(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 (e)	Mcf of Gas Delivered (f)	Revenue (g)	Average Revenue per Mcf of Gas Delivered (in cents) (h)	FERC Tariff Rate Schedule Designation (i)	Line No.
27,490	26,133	\$ 45,573	\$ 1.74	n/a	1
					2
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27,490	26,133	45,573	1.74		

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) 04/26/21	Year of Report Dec. 31, 2020
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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 Developemnt (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	0	0
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	9,185,144	10,454,814
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)	9,185,144	10,454,814
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	1,711,199	2,439,698
87	(Less) 808.2 Gas Delivered to Storage - Credit	(1,465,691)	(2,293,499)
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)	9,430,651	10,601,013
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	9,430,651	10,601,013

Name of Respondent		This Report Is:	Date of Report:	Year of Report
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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	0	0	
194	862 Maintenance of Structures and Improvements	0	0	
195	863 Maintenance of Mains	0	0	
196	864 Maintenance of Compressor Station Equipment	0	0	
197	865 Maintenance of Measuring and Reg. Station Equip.	0	0	
198	866 Maintenance of Communication Equipment	0	0	
199	867 Maintenance of Other Equipment	0	0	
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	0	0	
206	872 Compressor Station Labor and Expenses	0	0	
207	873 Compressor Station Fuel and Power	0	0	
208	874 Mains and Services Expenses	231,209	214,015	
209	875 Measuring and Regulating Station Expenses - General	82,731	70,787	
210	876 Measuring and Regulating Station Expenses - Industrial	0	0	
211	877 Measuring and Regulating Station Expenses - City Gate Check Station	0	0	
212	878 Meter and House Regulator Expenses	71,842	93,208	
213	879 Customer Installations Expenses	101,581	99,604	
214	880 Other Expenses	701,842	822,261	
215	881 Rents	0	0	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	1,189,206	1,299,875	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	0	0	
219	886 Maintenance of Structures and Improvements	104,173	106,244	
220	887 Maintenance of Mains	74,799	114,845	
221	888 Maintenance of Compressor Station Equipment	0	0	
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	10,740	13,377	
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	30,467	36,344	
226	893 Maintenance of Meters and House Regulators	0	18,282	
227	894 Maintenance of Other Equipment	0	0	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	220,179	289,092	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	1,409,385	1,588,967	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	0	0	
233	902 Meter Reading Expenses	101,916	110,307	
234	903 Customer Records and Collection Expenses	480,731	532,012	
235	904 Uncollectible Accounts	125,723	72,197	
236	905 Miscellaneous Customer Accounts Expenses	0	0	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	708,370	714,516	

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GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision		
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	1,114	1,681
249	913 Advertising Expenses	7,888	11,883
250	916 Miscellaneous Sales Expenses		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	9,002	13,564
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	674,876	696,516
255	921 Office Supplies and Expenses	395,559	365,899
256	(Less) 922 Administrative Expenses Transferred-Credit	0	0
257	923 Outside Services Employed	75,260	124,396
258	924 Property Insurance	2,409	1,209
259	925 Injuries and Damages	(579,577)	1,035,983
260	926 Employee Pensions and Benefits	1,242,173	1,441,069
261	927 Franchise Requirements	0	0
262	928 Regulatory Commission Expenses	81,200	97,056
263	(Less) 929 Duplicate Charges - Credit	(5,545)	(8,502)
264	930.1 General Advertising Expenses	7,540	3,719
265	930.2 Miscellaneous General Expenses	520,279	491,554
266	931 Rents	4,316	8,320
267	TOTAL Operation (Enter Total of lines 254 thru 266)	2,418,490	4,257,220
268	Maintenance		
269	935 Maintenance of General Plant	5,562	12,532
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	2,424,052	4,269,751
271	TOTAL Gas O. and M. Expenses (Lines 97,177,201,229,237,244,251,and 270)	13,981,460	17,187,810

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.

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.

3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.

1	Payroll Period Ended (Date)	12/31/20
2	Total Regular Full-Time Employees	36
3	Total Part-Time and Temporary Employees	0
4	Total Employees	36

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) 04/26/21	Year of Report Dec. 31, 2020
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 style="margin-left: 40px;">800 Natural Gas Well Head Purchases 801 Natural Gas Field Line Purchases 802 Natural Gas Gasoline Plant Outlet Purchases 803 Natural Gas Transmission Line Purchases 803.1 Off-System Gas Purchases 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 Account 800, followed by charges to Account 801, etc. Under each account number, purchases should be reported by states in alphabetical order. Totals are to be shown for each account in Columns (h) and (i), and should agree with the books of account, or any differences reconciled.</p> <p>In some cases, two or more lines will be required to report a purchase, as when it is charged to more than one account.</p> <p>3. Purchases may be reported by gas purchase contract totals (at the option of the respondent) provided that the same price is being paid for all gas purchased under the contract. If two or more prices are in effect under the same contract, separate details for each price shall be reported. The name of each seller included in the contract total shall be listed on separate sheets, clearly cross-referenced. Where two or more prices are in effect the sellers at each price are to be listed separately.</p> <p>4. Purchases of less than 100,000 Mcf per year per contract from sellers not affiliated with the reporting company may (at the option of the respondent) be grouped by account number, except when the purchases were permanently discontinued during the reporting year. When grouped purchases are reported, the number of grouped purchases is to be reported in Column (b). Only Columns (a), (b), (h), (i), and (j) are to be completed for grouped purchases; however, the Commission may request additional 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 plants involved.</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) 04/26/21	Year of Report Dec. 31, 2020
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	803			
4		Off System Gas Purchases		
5		DTE Energy Trading, Inc.*		MI
6		McNic Michigan Holdings, Inc. **		MI
7				
8				
9	804			
10		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				
23				
24				
25				

Name of Respondent		This Report Is:		Date of Report:		Year of Report	
Citizens Gas Fuel Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/26/21		Dec. 31, 2020	
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.	
Lenawee			0	0	0.00	1	2
						3	4
Lenawee						5	6
Lenawee					0.00	7	8
						9	10
Lenawee		1,072	2,617,877	5,880,874	224.64	11	12
Lenawee		1,072	1,112	2,472	222.32	13	14
Lenawee				2,858,252		15	16
Lenawee				443,363		17	18
						19	20
			2,618,989	9,184,961	350.71	21	22
						23	24
			2,618,989	9,184,961	350.71	25	26
						27	28
						29	30
						31	32
						33	34
						35	36
						37	38
						39	40
						41	42
						43	44
						45	46
						47	48
						49	50
						51	52
						53	54
						55	56
						57	58
						59	60
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						73	74
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						79	80
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						97	98
						99	100

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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) 04/26/21	Year of Report Dec. 31, 20 20
MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2) (GAS)				
1	Industry Association Dues:			14,576
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 the respondent			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)			0
5	City of Adrian - Economic Development			168,750
6	Lenawee Chamber of Economic Development & Adrian Chamber of Commerce - Annual Dues			13,112
7	Cleaning Services			18,460
8	Utilities - for Administration Building			21,933
9	Maintenance Contracts for Office Equipment & Software			167,380
10	Bank Fees and Discounts			0
11				
12				
13				
14				
15				
16				
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41				
42	TOTAL			404,210

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) 04/26/21	Year of Report Dec. 31, 20 20
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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)

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. (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).)

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. Indicate at the bottom of Section B the

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

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization 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	1,036,449		
11	Common plant gas			
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	1,036,449		

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) 04/26/21	Year of Report Dec. 31, 20 20
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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) (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	27,072	27,072	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 pla	7
			Transmission plant	8
			Distribution plant	9
		1,036,449	General plant	10
			Common plant - gas	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
0	27,072	1,063,521	TOTAL	25

27,072	Other
0	Evironmental
27,072	

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) 04/26/21	Year of Report: Dec. 31, 20 20
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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.

(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.

(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.

Amounts of less than \$10,000 may be grouped by classes within the above accounts.

(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.

(d) Other Interest Expense (Account 431)-Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	<u>A/C 426.1 - Donations</u>	47,390
2	Lenawee United Way	10,000
3	Salvation Army - Lenawee County	0
4	Community Action Agency	0
5	St. Mary's Church	0
6	Lenawee Community Foundation	6,000
7	Junior Achievement	5,500
8		
9	<u>A/C 426.4 - Expenditures for Certain Civic, Political and Related</u>	
10	DTE Corporate Services LLC	3,851
11		<u>3,851</u>
12		
13	<u>A/C 430 Interest to Affiliated Companies</u>	
14	DTE Enterprises, Inc	0
15	DTE Energy Company	3,293
16		<u>3,293</u>
17		
18	<u>A/C 431 Interest Expense</u>	
19	Customer Deposits	428
20		
21		
22		
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31		
32		
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) 04/26/21	Year of Report Dec. 31, 20 20
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 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. 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 Merchandising, Jobbing	499,885	
2			
3	Merchandising (1,364)		
4	Jobbing 499,925		
5	Carrying charges 1,325		
6	<u>499,885</u>		
7			
8	Account 416 - Expenses from Merchandising, Jobbing	400,324	
9			
10	Merchandising 55,051		
11	Jobbing 345,273		
12	<u>400,324</u>		
13			
14	Account 421 - Miscellaneous other income		
15	Discounts Taken 0	0	
16			
17			
18			
19			
20			
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) 04/26/21	Year of Report Dec. 31, 20 20
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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	43,700		43,700	
2	City of Adrian	37,500		37,500	
3					
4					
5					
6					
7					
8					
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38					
39					
40	TOTAL	81,200	0	81,200	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) 04/26/21	Year of Report Dec. 31, 20 20
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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 totals 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 during 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				Line No.
CHARGED CURRENTLY TO			Deferred to Account 186	Contra Account	Amount	Deferred in Account 186, End of Year	
Department	Account No.	Amount					
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
	928	43,700					1
	928	37,500					2
							3
							4
							5
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		81,200	0		0	0	39
							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) 04/26/21	Year of Report Dec. 31, 2020
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 2 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	861,508		
34	Customer Accounts	277,661		
35	Customer Service and Informational	858		
36	Sales	0		
37	Administrative and General	798,975		
38	TOTAL Operation (Enter total of lines 28 thru 37)	1,939,001		
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	114,957		
46	Administrative and General	1,390		
47	TOTAL Maintenance (Enter total of lines 40 thru 46)	116,347		

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) 04/26/21	Year of Report Dec. 31, 2020
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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 Terminating and Processing			
53	Transmission			
54	Distribution	976,464		
55	Customer Accounts	277,661		
56	Customer Service and Informational	858		
57	Sales	0		
58	Administrative and General	800,365		
59	TOTAL OPERATION AND MAINT. (TOTAL OF LINES 49 THRU 58)	2,055,348	11,597	2,066,945
Other Utility Departments				
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (TOTAL OF LINES 59, 61, and 61)	2,055,348	11,597	2,066,945
Utility Plant				
Construction (By Utility Departments)				
65	Electric Plant			
66	Gas Plant	275,429	9,831	285,259
67	Other			
68	TOTAL CONSTRUCTION (ENTER TOTAL OF LINES 65 THRU 67)	275,429	9,831	285,259
Plant Removal (By Utility Departments)				
70	Electric Plant			
71	Gas Plant	0	0	0
72	Other			
73	TOTAL PLANT REMOVAL (ENTER TOTAL OF LINES 70 THRU 72)	0	0	0
Other Accounts (Specify):				
75	A/C 416 - Mdse, Jobbing & Construction	166,291	0	166,291
76	A/C 163 - Stores Expnse - Stock Burden	32,532	0	32,532
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	198,823	0	198,823
96	TOTAL SALARIES AND WAGES	2,529,599	21,428	2,551,027

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Name of Respondent Citizens Gas Fuel Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/26/21	Year of Report Dec. 31, 20 20		
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 \$250,000, 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	642,616
2	One Energy Way				
3	Detroit, MI 48226				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15			Total		642,616
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
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) 04/26/21	Year of Report: Dec. 31, 20 20
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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

- | | |
|---|---|
| <p>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</p> | <p>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.</p> |
|---|---|

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	
2	DTE Storage & Pipeline Co.	100% Owned by DTE Enterprises	Pipeline Maintenance	874	4,500
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
TOTAL					4,500

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) 04/26/21	Year of Report: Dec. 31, 20 20
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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income 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 Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
419	18,653			18,653	Market	1
				4,500		2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
				23,153		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) 04/26/21	Year of Report: Dec. 31, 20 20
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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 Energy Company	Parent of DTE Enterprises	Interest	430	3,294
2	DTE Energy Company	Parent of DTE Enterprises	Dividends		
3	DTE Energy Company	Parent of DTE Enterprises	Taxes		
4					
5					
6	DTE Energy Corp. Services, LLC	Sub. of DTE Energy Co	Corporate Allocation	Various	642,616
7	DTE Energy Corp. Services, LLC	Sub. of DTE Energy Co	IT Support	932	2,242
8					
9	The Detroit Edison Company	Sub. of DTE Energy Co	Corporate Allocation	923	191,067
10					
11					
12	DTE Energy Trading Company	Sub. of DTE Energy Co	Gas Purchases	804	4,415,182
13			Storage and Demand Charges	804	2,858,252
14			Gas Purchases - Storage		
15					
16	DTE Gas Storage Pipeline	Sub. Of DTE Enterprises	Gas Transportation	804	443,363
17					
18	DTE Gas Company	Sub. Of DTE Enterprises	Automated Meter Reading Instr.		
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
TOTAL					8,556,015

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) 04/26/21	Year of Report: Dec. 31, 20 20
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SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to 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.
				3,294	Contract	1
		216	800,000	800,000	Contract	2
		236	432,364	432,364	Contract	3
						4
						5
				642,616	Contract	6
				2,242	Contract	7
						8
				191,067	Contract	9
						10
					\	11
				4,415,182	Contract	12
				2,858,252	Contract	13
		164.1	1,465,691	1,465,691	Contract	14
						15
				443,363	Contract	16
						17
		101	110,274	110,274	Market Value	18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
			2,808,329	11,364,345		

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) 4/26/2021	Year of Report: Dec. 31, 20 20
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	97,163		
19	May	133,264		
20	June	138,139		
21	July	152,259		
22	August	70,677		
23	September	131,182		
24	October	57,732		
25	November	0		
26	December	1,518		
27	TOTAL (Enter total of lines 15 thru 26)	781,934		
28	Gas Withdrawn from Storage			
29	January	195,134		
30	February	206,502		
31	March	96,493		
32	April	0		
33	May	0		
34	June	0		
35	July	0		
36	August	0		
37	September	0		
38	October	875		
39	November	35,444		
40	December	167,197		
41	TOTAL (Enter total of lines 29 thru 40)	701,645		

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) 04/26/21	Year of Report Dec. 31, 20 20
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DISTRIBUTION AND TRANSMISSION LINES

- | | |
|--|---|
| <p>1. Report below by States the total miles of pipelines operated by respondent at end of year.</p> <p>2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.</p> | <p>3. Report separately any line that was not operated during the past year. Enter in a footnote the particulars (details) and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book cost are contemplated.</p> <p>4. Report the number of miles of pipe to one decimal point.</p> |
|--|---|

Line No.	Designation (Identification) of Line or Group of Lines (a)	Total Miles of Pipe (to 0.1) (b)
1	Distribution Lines	
2	State of Michigan - Lenawee County	522.4
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	538.4

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) 04/26/21	Year of Report Dec. 31, 2020
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 meter at a pressure base of 14.75 psia or over.				
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	1/19/2020		
2	Deliveries to Customers Subject to MPSC Rate Schedules		18,051	none
3	Deliveries to Others		0	none
4	TOTAL		18,051	none
5	Date of Second Highest Day's Deliveries	2/14/2020		
6	Deliveries to Customers Subject to MPSC Rate Schedules		17,802	none
7	Deliveries to Others		0	none
8	TOTAL		17,802	none
9	Date of Third Highest Day's Deliveries	2/20/2020		
10	Deliveries to Customers Subject to MPSC Rate Schedules		16,922	none
11	Deliveries to Others		0	none
12	TOTAL		16,922	none
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Dates of Three Consecutive Days Highest System Peak Deliveries	1/19/2020		
		1/20/2020		
		1/21/2020		
14	Deliveries to Customers Subject to MPSC Rate Schedules		50,098	none
15	Deliveries to Others		0	none
16	TOTAL		50,098	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		400,864	none
22	Deliveries to Others		0	none
23	TOTAL		400,864	none

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