

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 violation of state law.

Report submitted for year ending:	
December 31, 2021	
Present name of respondent:	
Michigan Gas Utilities Corporation	
Address of principal place of business:	
899 South Telegraph Road, Monroe, MI 48161	
Utility representative to whom inquires regarding this report may be directed:	
Name:	Scott J. Maas
Title:	Controller - Corporate Services
Address: 2830 South Ashland Avenue	
City:	Green Bay
State:	WI
Zip:	54304
Telephone, Including Area Code:	(920) 433-1421
If the utility name has been changed during the past year:	
Prior Name:	
Date of Change:	
Two copies of the published annual report to stockholders:	
[]	were forwarded to the Commission
[]	will be forwarded to the Commission
<u>on or about</u>	
Annual reports to stockholders:	
[]	are published
[X]	are not published

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Lori Mayabb) at
mayabbl@michigan.gov OR forward correspondence to:

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

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Michigan Gas Utilities Corporation:

Opinion

We have audited the accompanying financial statements of Michigan Gas Utilities Corporation (the "Company"), which comprise the balance sheet — regulatory basis as of December 31, 2021, and the related statements of income — regulatory basis, retained earnings — regulatory basis, and cash flows — regulatory basis for the year then ended, included on pages 110 through 123 of the accompanying Michigan Public Service Commission Form P-522, and the related notes to the financial statements (the "financial statements").

In our opinion, the regulatory-basis financial statements referred to above present fairly, in all material respects, the assets, liabilities, and proprietary capital of the Company as of December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Basis of Accounting

As discussed in Note B to the financial statements, these financial statements were prepared in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction on Use

This report is intended solely for the information and use of the board of directors and management of the Company and for filing with the Michigan Public Service Commission and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

April 29, 2022

INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF
MAJOR AND NONMAJOR ELECTRIC UTILITIES

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).

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


DEFINITIONS

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

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

MPSC FORM P-522

ANNUAL REPORT OF NATURAL GAS COMPANIES (Major and Nonmajor)

IDENTIFICATION		
01 Exact Legal Name of Respondent Michigan Gas Utilities Corporation	02 Year of Report December 31, 2021	
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) 899 South Telegraph Road, Monroe, Michigan 48161		
05 Name of Contact Person Scott J. Maas	06 Title of Contact Person Controller - Corporate Services	
07 Address of Contact Person (Street, City, State, Zip) 2830 South Ashland, Green Bay, WI 54304		
08 Telephone of Contact Person, Including Area Code: (920) 433-1421	09 This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) April 29, 2022
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 April 1 and including December 31 of the year of the report.		
01 Name Xia Liu	03 Signature 	04 Date Signed (Mo, Da, Yr) April 29, 2022
02 Title Executive Vice President and CFO		

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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 reported 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		
Comparative Balance Sheet	M 110-113		
Statement of Income for the Year	M 114-117	Page 116 - None	
Statement of Retained Earnings for the Year	M 118-119		
Statement of Cash Flows	120-121		
Notes to Financial Statements	122-123		
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		
Other Regulatory Assets	232		
Miscellaneous Deferred Debits	233		
Accumulated Deferred Income Taxes (Account 190)	234-235		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/29/2022	December 31, 2021
LIST OF SCHEDULES (Natural Gas Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251		
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		
Other Paid-In Capital	253		
Discount on Capital Stock	254	None	
Capital Stock Expense	254	None	
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	None	
Long-Term Debt	256-257		
Unamortized Debt Expense, Premium and Discount on Long-Term Debt	258-259		
Unamortized Loss and Gain on Reacquired Debt	260	None	
Notes Payable	260A	None	
Payables to Associated Companies	260B		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	M 261 A-B	See MPSC Form P-522, Page 261	
Calculation of Federal Income Tax	M 261 C-D	See MPSC Form P-522, Page 261	
Taxes Accrued, Prepaid and Charged During Year	262-263		
Investment Tax Credits Generated and Utilized	264-265	None	
Accumulated Deferred Investment Tax Credits	M 266-267		
Miscellaneous Current and Accrued Liabilities	M 268		
Other Deferred Credits	269		
Accumulated Deferred Income Taxes - Accelerated Amortization Property	272-273	None	
Accumulated Deferred Income Taxes - Other Property	274-275		
Accumulated Deferred Income Taxes - Other	M 276 A-B		
Other Regulatory Liabilities	278		
INCOME ACCOUNT SUPPORTING SCHEDULES			
Gas Operating Revenues	300-301		
Rates and Sales Section	M 305 A-C		
Off-System Sales - Natural Gas	M 310 A-B		
Revenue from Transportation of Gas of Others-Natural Gas	312-313		
Sales of Products Extracted from Natural Gas	315	None	
Revenues from Natural Gas Processed by Others	315	None	
Gas Operation and Maintenance Expenses	M 320-325		
Number of Gas Department Employees	325		
Exploration and Development Expenses	326	None	
Abandoned Leases	326	None	
Gas Purchases	M 327, 327A-B		
Exchange Gas Transactions	328-330	None	
Gas Used in Utility Operations - Credit	331		
Transmission and Compression of Gas by Others	332-333	None	
Other Gas Supply Expenses	334		
Miscellaneous General Expenses - Gas	M 335		
Depreciation, Depletion and Amortization of Gas Plant	336-338		
Income from Utility Plant Leased to Others	339	None	
Particulars Concerning Certain Income Deduction and Interest Charges	340		

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
LIST OF SCHEDULES (Natural Gas Utility) (Continued)			
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 Realizable Value	504-505	None	
Compressor Stations	508-509		
Gas and Oil Wells	510	None	
Gas Storage Projects	M 512-513		
Distribution and Transmission Lines	M 514		
Liquefied Petroleum Gas Operations	516-517	None	
Distribution System Peak Deliveries	M 518		
Auxiliary Peaking Facilities	519		
System Map	522		
Footnote Data	551		
Stockholders' Report	---		
MPSC SCHEDULES			
Reconciliation of Deferred Income Tax Expense	117 A-B		
Operating Loss Carryforward	117 C	None	
Notes & Accounts Receivable Summary for Balance Sheet	228 A		
Accumulated Provision for Uncollectible Accounts - Credit	228 A		
Receivables From Associated Companies	228 B		
Materials and Supplies	228 C		
Notes Payable	260 A	None	
Payables to Associated Companies	260 B		
Customer Advances for Construction	268	None	
Accumulated Deferred Income Taxes - Temporary	277	None	
Gas Operation and Maintenance Expenses (Nonmajor)	320N-324N	Not Applicable	
Lease Rentals Charges	333A-333D	None	
Depreciation, Depletion and Amortization of Gas Plant (Nonmajor)	336 N	Not Applicable	
Particulars Concerning Certain Other Income Accounts	341		
Gain or Loss on Disposition of Property	342 A-B	Page 342B - None	
Expenditures for Certain Civic, Political and Related Activities	343		
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	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
Michigan Gas Utilities Corporation			
GENERAL INFORMATION			
<p>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.</p> <p>Xia Liu, Executive Vice President and CFO 231 West Michigan Street Milwaukee, WI 53203</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>Delaware, September 16, 2005</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>None</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Retail sale and transportation of natural gas and administrative services.</p>			
<p>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?</p> <p>(1) <input type="checkbox"/> Yes...Enter the date when such independent accountant was initially engaged: _____ (2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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CONTROL OVER RESPONDENT

- | | |
|--|--|
| <p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for</p> | <p>whom trust was maintained, and purpose of the trust.</p> <p>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.</p> <p>3. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.</p> |
|--|--|

Michigan Gas Utilities Corporation is a wholly owned subsidiary of Integrys Holding, Inc. Integrys Holding is a subsidiary of WEC Energy Group, Inc.

Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES			
<p>1. If any corporation, business trust, or similar organization or combination of such organization jointly held control over 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.</p> <p>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.</p> <p>3. Provide an Organization Chart for the entire business network to include all corporations, business trusts, or similar organization or combination of such organizations whether the entities held control or not. Include any associated companies with the respondent at any time during the year. In addition to this visual representation, provide an explanation or narrative you believe to be useful to accurately describe the Organizational Chart.</p>			
<p>3. WEC Energy Group, Inc. Subsidiaries (Exhibit 21.1 to the 2021 SEC Form 10-K):</p> <ul style="list-style-type: none"> ATC Holding LLC <ul style="list-style-type: none"> American Transmission Company LLC ATC Development Manager, Inc. ATC Holdco LLC ATC Management Inc. Bluewater Natural Gas Holding, LLC <ul style="list-style-type: none"> BGS Kimball Gas Storage, LLC Bluewater Gas Storage, LLC Integrays Holding, Inc. <ul style="list-style-type: none"> Michigan Gas Utilities Corporation Minnesota Energy Resources Corporation Peoples Energy, LLC <ul style="list-style-type: none"> North Shore Gas Company Peoples Energy Ventures, LLC The Peoples Gas Light and Coke Company Wisconsin Public Service Corporation <ul style="list-style-type: none"> Wisconsin River Power Company Wisconsin Valley Improvement Company WPS Power Development, LLC WPS Visions, Inc. Upper Michigan Energy Resources Corporation W.E. Power, LLC <ul style="list-style-type: none"> Elm Road Generating Station Supercritical, LLC Elm Road Services, LLC Port Washington Generation Station, LLC WEC Business Services LLC WEC Infrastructure LLC <ul style="list-style-type: none"> Jayhawk Wind, LLC Tatanka Ridge Wind, LLC WEC Infrastructure Wind Holding I LLC <ul style="list-style-type: none"> Bishop Hill Energy III Holdings LLC Blooming Grove Wind Energy Center Holdings LLC Coyote Ridge Wind, LLC Upstream Wind Energy Holdings, LLC WEC Investments, LLC <ul style="list-style-type: none"> Wisconsin Electric Power Company Wisconsin Energy Capital Corporation Wisconsin Gas LLC Wispark LLC Wisvest LLC <p>* Omits the names of certain subsidiaries, which if considered in the aggregate as a single subsidiary, would not constitute a "significant subsidiary" as of December 31, 2021. Indirectly owned subsidiaries are listed under the subsidiaries through which WEC Energy Group, Inc. holds ownership.</p>			

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021	
OFFICERS				
<p>1. Report below the name, title and salary for the five executive officers.</p> <p>2. Report in column (b) salaries and wages accrued during the year including deferred compensation.</p> <p>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.</p> <p>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.</p> <p>5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees salaries.</p>				
Line No.	Name and Title (a)	Base Wages (b)	Other Compensation (c)	Total Compensation (d)
1	Scott J. Lauber, President	20,504	34,574	55,078
2				
3	Margaret C. Kelsey, EVP, Secretary and General Counsel	10,150	15,099	25,249
4				
5				
6	Xia Liu, EVP and CFO	14,657	23,257	37,914
7				
8	Anthony L. Reese, VP and Treasurer	7,279	6,492	13,771
9				
10	William J. Guc, VP and Controller, Assistant Secretary	6,072	6,018	12,090
11				
12	Michael P. Baker, Vice President	162,263	60,217	222,480
13				
14				
15				
16				
17				
18				
<p><u>Footnote Data</u> (c) Executive Incentive Compensation</p>				

Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
DIRECTORS			
<p>1. Report below any 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.</p> <p>2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.</p>			
Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (d)
J. Kevin Fletcher	231 West Michigan Street Milwaukee WI 53203	5	None
Margaret C. Kelsey EVP, General Counsel and Secretary	231 West Michigan Street Milwaukee WI 53203	4	None
Scott J. Lauber President	231 West Michigan Street Milwaukee WI 53203	5	None
Xia Liu EVP, and CFO	231 West Michigan Street Milwaukee WI 53203	5	None
William Mastoris (effective 11/1/2021)	231 West Michigan Street Milwaukee WI 53203	2	None
Tom Metcalfe (through 12/31/2021)	231 West Michigan Street Milwaukee WI 53203	5	None
<p><u>Footnote Data</u></p> <p>*** We do not have an Executive Committee</p> <p>(1) Number of Directors meetings includes in person meetings and unanimous consent actions</p>			

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Michigan Gas Utilities Corporation			

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.

**IntegrYS Holding, Inc.
231 West Michigan Street
Milwaukee, WI 53203**

1. (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. **N/A**

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. **N/A**

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. **N/A**

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. **N/A**

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

Stock books are not closed prior to the end of the year.

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

Total: **100**

By Proxy: **0**

Business of the meeting was conducted by unanimous consent of the sole shareholder, IntegrYS Holding, Inc., on June 1, 2021.

3. Give the date and place of such meeting:

In lieu of an annual meeting, business was conducted by unanimous consent of the sole shareholder, IntegrYS Holding, Inc., on June 1, 2021.

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Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/29/2022	December 31, 2021

SECURITY HOLDERS AND VOTING POWERS (Continued)

Line	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 all voting securities	100	100		
5	TOTAL number of security holders	1	1		
6	TOTAL votes of security holders listed below	100	100		
7	Integrus Holding, Inc.		100		
8	231 West Michigan Street				
9	Milwaukee, WI 53203				
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RESPONSE/NOTES TO INSTRUCTION #
2 Not Applicable.
3 Not Applicable.
4 Not Applicable.

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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 applicable" or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.			
<p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents and other conditions. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.</p> <p>6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly and materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease of each revenue classification. State the number of customers affected.</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be attached to this page.</p>			

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IMPORTANT CHANGES DURING THE YEAR			
<p>1. None.</p> <p>2. None.</p> <p>3. None.</p> <p>4. MGU had no material leases as of December 31, 2021.</p> <p>5. MGU added one firm gas pipeline transportation capacity contract on ANR Pipeline to serve existing customers during the winter in the Benton Harbor area with a volume of 10,000 Dth per day effective November 2021 for the next 7 years.</p> <p>6. None.</p> <p>7. No changes in the Articles of Incorporation during 2021.</p> <p>8. Non-represented employees received an average salary increase of 3.0%, effective January 1, 2021. UWUA Local 417 received a General Wage Increase (GWI) of 3.0%, effective February 16, 2021. Steelworkers Local 12295 received a GWI of 2.95%, effective January 16, 2021.</p> <p>9. MGU can be involved in various legal proceedings which arise in the normal course of operations. The individual claims that may have occurred throughout the year were not material to MGU, as a whole, and reserves, if any, were provided on the balance sheet as appropriate. At the end of 2021, there were no pending legal proceedings or material claims.</p> <p>10. None</p> <p>11. None.</p> <p>12. None.</p>			

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Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021
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	539,616,862	570,660,115
3	Construction Work in Progress (107)	200-201	9,025,884	11,421,586
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		548,642,746	582,081,701
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115, 119)		230,952,321	244,412,323
6	Net Utility Plant (Enter Total of line 4 less 5)		317,690,425	337,669,378
7	Nuclear Fuel (120.1-120.4, 120.6)		0	0
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)		0	0
9	Net Nuclear Fuel (Enter Total of line 7 less 8)		0	0
10	Net Utility Plant (Enter Total of lines 6 and 9)		317,690,425	337,669,378
11	Utility Plant Adjustments (116)	122-123	0	0
12	Gas Stored-Base Gas (117.1)	220	3,132,625	3,132,625
13	System Balancing Gas (117.2)	220	0	0
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0
15	Gas Owed to System Gas (117.4)	220	0	0
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)	221	0	0
18	(Less) Accum. Prov. for Depr. and Amort. (122)	221	0	0
19	Investments in Associated Companies (123)	222-223	0	0
20	Investments in Subsidiary Companies (123.1)	224-225	0	0
21	(For cost of Account 123.1 See Footnote Page 224, line 42)			
22	Noncurrent Portion of Allowances	---	0	0
23	Other Investments (124)	222-223,229	0	0
24	Sinking Funds (125)		0	0
25	Depreciation Fund (126)		0	0
26	Amortization Fund - Federal (127)		0	0
27	Other Funds (128)		16,270,737	22,436,530
28	LT Portion of Derivative Assets (175)		0	0
29	LT Portion of Derivative Assets - Hedges (176)		0	0
30	TOTAL Other Property and Investments (Total of lines 17 thru 29)		16,270,737	22,436,530
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)	---	325,715	571,676
33	Special Deposits (132-134)	---	648,284	444,847
34	Working Fund (135)	---	0	0
35	Temporary Cash Investments (136)	222-223	0	0
36	Notes Receivable (141)	228A	0	0
37	Customer Accounts Receivable (142)	228A	14,840,675	20,885,077
38	Other Accounts Receivable (143)	228A	2,248,615	977,263
39	(Less) Accum. Prov. for Uncoll. Acct.-Credit (144)	228A	2,894,371	4,683,992
40	Notes Receivable from Associated Companies (145)	228B	0	0
41	Accounts Receivable from Associated Companies (146)	228B	8,804,761	1,268,318
42	Fuel Stock (151)	228C	0	0
43	Fuel Stock Expenses Undistributed (152)	228C	0	0
44	Residuals (Elec) and Extracted Products (Gas) (153)	228C	0	0
45	Plant Materials and Operating Supplies (154)	228C	925,674	890,707
46	Merchandise (155)	228C	0	0
47	Other Materials and Supplies (156)	228C	0	0
48	Nuclear Material Held for Sale (157)	228C	0	0

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
49	Allowances (158.1 and 158.2)	---	0	0	
50	(Less) Noncurrent Portion of Allowances	---	0	0	
51	Stores Expense Undistributed (163)	227C	0	0	
52	Gas Stored Underground-Current (164.1)	220	11,262,411	18,236,526	
53	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	0	0	
54	Prepayments (165)	226,230	556,624	600,295	
55	Advances for Gas (166-167)	229	0	0	
56	Interest and Dividends Receivable (171)	---	0	0	
57	Rents Receivable (172)	---	0	0	
58	Accrued Utility Revenues (173)	---	13,464,548	14,121,433	
59	Miscellaneous Current and Accrued Assets (174)	---	7,471,714	19,239,600	
60	Derivative Instrument Assets (175)		149,705	2,629,484	
61	(Less) LT Portion of Derivative Instrument Assets (175)		0	0	
62	Derivative Instrument Assets - Hedges (176)		0	0	
63	(Less) Derivative Instrument Assets - Hedges (176)		0	0	
64	TOTAL Current and Accrued Assets (Enter Total of lines 32 thru 63)		57,804,355	75,181,234	
65	DEFERRED DEBITS				
66	Unamortized Debt Expenses (181)	---	943,651	800,601	
67	Extraordinary Property Losses (182.1)	230	0	0	
68	Unrecovered Plant & Regulatory Study Costs (182.2)	230	0	0	
69	Other Regulatory Assets (182.3)	232	24,803,087	23,155,046	
70	Prelim. Survey & Invest. Charges (Electric) (183)	---	0	0	
71	Prelim. Survey & Invest. Charges (Gas) (183.1, 183.2)	231	1,963	0	
72	Clearing Accounts (184)	---	0	0	
73	Temporary Facilities	---	0	0	
74	Miscellaneous Deferred Debits (186)	233	63,289,852	63,211,790	
75	Def. Losses from Disposition of Utility Plant (187)	---	0	0	
76	Research, Devel. And Demonstration Expend. (188)	352-353	0	0	
77	Unamortized Loss on Reacquired Debt (189)	---	0	0	
78	Accumulated Deferred Income Taxes (190)	234-235	10,589,652	10,947,580	
79	Unrecovered Purchased Gas Costs (191)	---	0	0	
80	TOTAL Deferred Debits (Enter Total of lines 66 thru 79)		99,628,205	98,115,017	
81	TOTAL Assets and Other Debits (Enter Total of lines 10 - 15, 30, 64 and 80)		494,526,347	536,534,784	

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FOOTNOTE DATA

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Other Accounts Receivable (Account 143)			
Other A/R-Reconciliation account		\$	14,090
A/R due from trust			3,285
Other A/R-Miscellaneous			429,791
Customer A/R Non-utility			530,097
TOTAL		\$	977,263

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Other Regulatory Assets (Account 182.3)			
MGU deferred depreciation		\$	5,000,000
Rev recoupling-Under collect			87,016
ARO gas			1,946,415
Gas Federal FAS 109			225,095
Gas State FAS 109			68,418
Gas def tax - MI law change			1,719,121
Purch acctg - PEC merger and Aquila			6,645,343
Reserve			(183,798)
Pensions			1,499,964
OPEB FAS 158			179,097
Purch acctg - WEC Energy Group merger			5,282,955
Derivatives-Gas sys sup-Current			418,111
Derivatives-Gas sys sup-LT			1,950
2016-2020 Settlement accounting - WACC			265,359
TOTAL		\$	23,155,046

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Miscellaneous Deferred Debits (Account 186)			
Def debit-Area expansion program		\$	1,559,927
Tradename			5,218,000
Def debit-OSIP			11,042
Goodwill			34,517,361
Reg asset-Cleanup gas-Expenditures			21,891,323
Miscellaneous			14,137
TOTAL		\$	63,211,790

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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	100	100	
3	Preferred Stock Issued (204)	250-251	0	0	
4	Capital Stock Subscribed (202, 205)	252	0	0	
5	Stock Liability for Conversion (203, 206)	252	0	0	
6	Premium on Capital Stock (207)	252	156,553,397	162,553,397	
7	Other Paid-In Capital (208-211)	253	54,751	80,029	
8	Installments received on Capital Stock (212)	252	0	0	
9	(Less) Discount on Capital Stock (213)	254	0	0	
10	(Less) Capital Stock Expense (214)	254	0	0	
11	Retained Earnings (215, 215.1, 216)	118-119	8,554,206	22,940,507	
12	Unappropriate Undistributed Subsidiary Earnings (216.1)	118-119	0	0	
13	(Less) Reacquired Capital Stock (217)	250-251	0	0	
14	Accumulated Other Comprehensive Income (219)	117	0	0	
15	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)		165,162,454	185,574,033	
16	LONG-TERM DEBT				
17	Bonds (221)	256-257	150,000,000	150,000,000	
18	(Less) Reacquired Bonds (222)	256-257	0	0	
19	Advances from Associated Companies (223)	256-257	0	0	
20	Other Long-Term Debt (224)	256-257	0	0	
21	Unamortized Premium on Long-Term Debt (225)	258-259	0	0	
22	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	258-259	0	0	
23	(Less) Current Portion of Long-Term Debt		0	0	
24	TOTAL Long-Term Debt (Enter Total of lines 17 thru 23)		150,000,000	150,000,000	
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases-Noncurrent (227)	---	0	0	
27	Accumulated Prov. For Property Insurance (228.1)	---	0	0	
28	Accumulated Prov. For Injuries and Damages (228.2)	---	5,947	5,332	
29	Accumulated Prov. For Pensions and Benefits (228.3)	---	1,977,933	1,810,350	
30	Accumulated Misc. Operating Provisions (228.4)	---	17,388,000	17,997,000	
31	Accumulated Provision for Rate Refunds (229)	---	0	0	
32	Long-Term Portion of Derivative Instrument Liabilities		0	0	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
34	Asset Retirement Obligations (230)		2,243,329	2,374,687	
35	TOTAL Other Noncurrent Liabilities (Enter Total of lines 26 thru 34)		21,615,209	22,187,369	
36	CURRENT AND ACCRUED LIABILITIES				
37	Current Portion of Long-Term Debt				
38	Notes Payable (231)	260A	0	0	
39	Accounts Payable (232)	---	17,187,773	28,189,582	
40	Notes Payable to Associated Companies (233)	260A	17,100,000	18,800,000	
41	Accounts Payable to Associated Companies (234)	260A	4,243,627	3,033,486	
42	Customer Deposits (235)	---	4,014	2,990	
43	Taxes Accrued (236)	262-263	7,179,848	9,541,329	
44	Interest Accrued (237)	---	1,725,650	1,725,650	
45	Dividends Declared (238)	---	0	0	
46	Matured Long-Term Debt (239)	---	0	0	

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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)		0	0	
48	Tax Collections Payable (241)		338,111	544,527	
49	Misc. Current and Accrued Liabilities (242)		10,032,826	8,578,974	
50	Obligations Under Capital Leases-Current (243)		0	0	
51	Derivative Instrument Liabilities (244)		732,570	338,917	
52	(Less) LT Portion of Derivative Instrument Liabilities		0	0	
53	Derivative Instrument Liabilities - Hedges (245)		0	0	
54	(Less LT Portion of Derivative Instrument Liabilities - Hedges)		0	0	
55	Federal Income Taxes Accrued for Prior Years (246)		0	0	
56	State and Local Taxes Accrued for Prior Years (246.1)		0	0	
57	Federal Income Taxes Accrued for Prior Years - Adjustments (247)		0	0	
58	State and Local Taxes Accrued for Prior Years - Adjustments (247.1)		0	0	
59	TOTAL Current and Accrued Liabilities (Enter Total of lines 37 thru 58)		58,544,419	70,755,455	
60	DEFERRED CREDITS				
61	Customer Advances for Construction (252)		0	0	
62	Accumulated Deferred Investment Tax Credits (255)		432,904	414,358	
63	Deferred Gains from Disposition of Utility Plt. (256)		0	0	
64	Other Deferred Credits (253)		976,786	489,967	
65	Other Regulatory Liabilities (254)		31,749,587	32,899,402	
66	Unamortized Gain on Reacquired Debt (257)		0	0	
67	Accum Deferred Income Taxes - Accelerated Amortization (281)		0	0	
68	Accumulated Deferred Income Taxes - Other Property (282)		53,530,116	57,793,754	
69	Accumulated Deferred Income Taxes - Other (283)		12,514,872	16,420,446	
70	TOTAL Deferred Credits (Enter Total of lines 61 thru 69)		99,204,265	108,017,927	
71	TOTAL Liabilities and Other Credits (Enter Total of lines 15, 24, 35, 59 and 70)		494,526,347	536,534,784	

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FOOTNOTE DATA

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Other Deferred Credits (Account 253)			
WEC Energy Group perf unit liab		\$	15,435
LT liabilities			447,475
Outstanding checks cancelled			6,557
LT deposit liability-Otsego bldg sale			20,500
TOTAL		\$	489,967

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Other Regulatory Liabilities (Account 254)			
2010 Health care leg		\$	28,546
Derivatives-Gas sys sup-Current			2,743,658
Federal gas FAS 109			11,016,249
Federal gas ITC/Other			(90,332)
State gas FAS 109			703,165
State gas ITC/Other			20,683
2017 Tax reform impact gas			3,430,930
Federal gas FAS 109 protected			9,262,513
State gas FAS 109 protected			591,224
OPEB			4,736,017
Tax reform savings - Gas MI			(182,807)
Tax reform remeasure - Gas MI			204,869
MI credit C - ARAM true-up			434,687
TOTAL		\$	32,899,402

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Michigan Gas Utilities Corporation			

STATEMENT OF INCOME FOR THE YEAR

- | | |
|---|--|
| <p>1. Report amounts for accounts 412 and 413, <i>Revenue and Expenses from Utility Plant Leased to Others</i>, 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.</p> <p>2. Report amounts in account 414, <i>Other Utility Operating Income</i>, in the same manner as accounts 412 and 413 above.</p> <p>3 Report data for lines 7, 9 and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.</p> <p>4. Use page 122 for Important notes regarding the statement of income or any account thereof.</p> | <p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.</p> <p>6. Give concise explanations concerning significant amounts of any refunds made or received during the year.</p> |
|---|--|

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	151,942,815	128,210,925
3	Operating Expenses			
4	Operation Expenses (401)	320-325	105,132,304	81,045,348
5	Maintenance Expenses (402)	320-325	3,134,777	2,780,004
6	Depreciation Expenses (403)	336-338	13,823,307	12,728,009
7	Depreciation Expense for Asset Retirement Costs (403.1)		0	0
8	Amort. & Depl. Of Utility Plant (404-405)	336-338	3,365,660	2,795,704
9	Amort. Of Utility Plant Acq. Adj. (406)	336-338	0	0
10	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)		0	0
11	Amort. Of Conversion Expenses (407.2)		0	0
12	Regulatory Debits (407.3)		0	0
13	(Less) Regulatory Credits (407.4)		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	8,240,849	6,834,543
15	Income Taxes - Federal (409.1)	262-263	(1,420,182)	(2,281,533)
16	Income Taxes - Other (409.1)	262-263	(627,388)	(906,651)
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	22,784,232	18,421,305
18	(Less) Provision for Deferred Income Taxes Cr. (411.1)	234, 272-277	17,082,914	11,603,724
19	Investment Tax Credit Adj. - Net (411.4)	266	(18,546)	(18,749)
20	(Less) Gains from Disp. Of Utility Plant (411.6)		0	0
21	Losses from Disp. Of Utility Plant (411.7)		0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0
23	Losses from Disposition of Allowances (411.9)		0	0
24	Accretion Expense (411.10)		0	0
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		137,332,099	109,794,256
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		14,610,716	18,416,669

Name of Respondent	This Report Is:	Date of Report	Year of Report
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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 used 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	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
(e)	(f)	(e)	(f)	(e)	(f)	
						1
		151,942,815	128,210,925			2
						3
		105,132,304	81,045,348		0	4
		3,134,777	2,780,004			5
		13,823,307	12,728,009			6
		0	0			7
		3,365,660	2,795,704			8
		0	0			9
		0	0			10
		0	0			11
		0	0			12
		0	0			13
		8,240,849	6,834,543		0	14
		(1,420,182)	(2,281,533)			15
		(627,388)	(906,651)			16
		22,784,232	18,421,305			17
		17,082,914	11,603,724			18
		(18,546)	(18,749)			19
		0	0			20
		0	0			21
		0	0			22
		0	0			23
		0	0			24
		137,332,099	109,794,256		0	25
		14,610,716	18,416,669		0	26

Name of Respondent		This Report Is:		Date of Report	Year of Report
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/29/2022	December 31, 2021
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)	---	14,610,716	18,416,669	
28	Other Income and Deductions				
29	Other Income				
30	Nonutility Operating Income				
31	Revenue From Merchandising, Jobbing and Contract Work (415)		0	6,490	
32	(Less) Costs and Exp. Of Merchandising, Job & Contract Work (416)		0	0	
33	Revenue From Non Utility Operations (417)		0	0	
34	(Less) Expenses of Nonutility Operations (417.1)		0	(5,220)	
35	Nonoperating Rental Income (418)		0	0	
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	
37	Interest and Dividend Income (419)		60	547	
38	Allowance for Other Funds Used During Construction (419.1)		85,694	187,049	
39	Miscellaneous Nonoperating Income (421)		(1,200)	(16,480)	
40	Gain on Disposition of Property (421.1)		14,688	0	
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		99,242	172,386	
42	Other Income Deductions				
43	Loss on Disposition of Property (421.2)		26,438	0	
44	Miscellaneous Amortization (425)	340	0	0	
45	Donations (426.1)	340	152,551	47,167	
46	Life Insurance (426.2)		0	0	
47	Penalties (426.3)		357	0	
48	Expenditures for Certain Civic, Political, and Related Activities (426.4)		40,174	92,131	
49	Other Deductions (426.5)		5,305	966	
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		224,825	140,264	
51	Taxes Applic. To Other Income and Deductions				
52	Taxes Other Than Income Taxes (408.2)	262-263	225	225	
53	Income Taxes -- Federal (409.2)	262-263	(516,135)	(2,159,628)	
54	Income Taxes -- Other (409.2)	262-263	(156,880)	(656,422)	
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	853,218	3,446,402	
56	(Less) Provision for Deferred Income Taxes -- Cr. (411.2)	234, 272-277	139,956	583,504	
57	Investment Tax Credit Adj. -- Net (411.5)		0	0	
58	(Less) Investment Tax Credits (420)		0	0	
59	TOTAL Taxes on Other Inc. and Ded. (Total of lines 52 thru 58)		40,472	47,073	
60	Net Other Income and Deductions (Enter Total of lines 41, 50, 59)		(166,055)	(14,951)	
61	Interest Charges				
62	Interest on Long-Term Debt (427)		4,773,000	4,243,967	
63	Amort. Of Debt Disc. And Expenses (428)	258-259	143,049	99,733	
64	Amortization of Loss on Reacquired Debt (426.1)		0	0	
65	(Less) Amort. Of Premium on Debt-Credit (429)	258-259	0	0	
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	
67	Interest on Debt to Assoc. Companies (430)	340	44,819	177,328	
68	Other Interest Expenses (431)	340	(4,861,780)	247,873	
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		(40,728)	(88,899)	
70	Net Interest Charges (Enter Total of lines 62 thru 69)		58,360	4,680,002	
71	Income Before Extraordinary Items (Enter Total of lines 27, 60 and 70)		14,386,301	13,721,716	
72	Extraordinary Items				
73	Extraordinary Income (434)		0	0	
74	(Less) Extraordinary Deductions (435)		0	0	
75	Net Extraordinary Items (Enter Total of line 73 less line 74)		0	0	
76	Income Taxes--Federal and Other (409.3)	262-263	0	0	
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)		14,386,301	13,721,716	

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Name of Respondent	This Report is:	Date of Report:	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

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 the subaccount 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	0	1,645,106
3	Account 281		
4	Account 282	0	14,321,795
5	Account 283	0	6,817,331
6	Account 284		
7	Reconciling Adjustments		
8	TOTAL Account 410.1 (on pages 114-115 line 16)	0	22,784,232
9	TOTAL Account 410.2 (on page 117 line 49)		
10	Credits to Account 411 from:		
11	Account 190	0	(2,911,187)
12	Account 281		
13	Account 282	0	(11,292,871)
14	Account 283	0	(2,878,856)
15	Account 284		
16	Reconciling Adjustments		
17	Total Account 411.1 (on pages 114-15 line 17)	0	(17,082,914)
18	Total Account 411.2(on page 117 line 50)		
19	Net ITC Adjustment:		
20	ITC Utilized for the Year DR		(18,546)
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*		(18,546)
26	Net Reconciling Adjustments Account 411.5		
27	Net Reconciling Adjustments Account 420		

* on pages 114-15 line 16
** on page 117 line 47
*** on page 117 line 48

Name of Respondent	This Report is:	Date of Report:	Year of Report
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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE (Continued)

3. (a) Provide a detail reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages.
(b) Identify all contra accounts (other than accounts 190 and 281-284).

(c) Identify the company's regulatory authority to utilize a contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).

Other Utility	Total Utility	Other Income	Total Company	Line No.
	1,645,106		1,645,106	1
			0	2
	14,321,795	853,218	15,175,013	3
	6,817,331		6,817,331	4
			0	5
	0		0	6
				7
	22,784,232			8
		853,218		9
	(2,911,187)		(2,911,187)	10
			0	11
	(11,292,871)	(139,956)	(11,432,827)	12
	(2,878,856)		(2,878,856)	13
			0	14
			0	15
				16
	(17,082,914)			17
		(139,956)		18
	(18,546)		(18,546)	19
			0	20
				21
				22
				23
				24
	(18,546)			25
				26
				27

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- 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).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- List first account 439 (Adjustments to Retained Earnings), reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit, items in that order.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439 (Adjustments to Retained Earnings).
- 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.
- If any notes appearing in the report to stockholders are applicable to this statement, include them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		8,554,206
2	Changes (<i>Identify by prescribed retained earnings accounts</i>)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	TOTAL Credits to Retained Earnings (439)		
9	Debit:		
10	Debit:		
11	Debit:		
12	Debit:		
13	TOTAL Debits to Retained Earnings (439)		
14	Balance Transferred from Income (Account 433 Less Account 418.1)		14,386,301
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	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Michigan Gas Utilities Corporation		04/29/2022	December 31, 2021

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
29	Dividends Declared-Common Stock (Account 438)		0
30			
31			
32			
33			
34			
35	TOTAL Dividends Declared-Common Stock (Account 438)		0
36	Transfers from Account 216.1 Unappropriated Undistributed Subsidiary Earnings		
37	Balance - End of the Year (Enter Total of lines 1 thru 36)		22,940,507

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 Appropriated 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 a footnote.		
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44	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)	
45	TOTAL Appropriated Retained Earnings (Account 215 & 215.1)	
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)	22,940,507

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)	
51	Balance-End of Year (Enter Total of lines 47 thru 50)	

Name of Respondent	This Report Is:	Date of Report	Year of Report
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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents 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.

2. Under "Other" specify significant amounts and group others.

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.

Line No.	Description (See instructions for Explanation of Codes) (a)	Current Year to Date (b)
1	Net Cash Flow from Operating Activities: (enter outflows from company as negative #s)	
2	Net Income (Line 72 on page 117)	14,386,301
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	13,823,307
5	Amortization of Utility Plant	3,365,660
6	Amortization of Manufactured Gas Plant Clean-up Expenditures	913,131
7	Intangible Plant	
8	Deferred Income Taxes (Net)	6,414,580
9	Investment Tax Credit Adjustment (Net)	(18,546)
10	Net (Increase) Decrease in Receivables	(2,073,352)
11	Net (Increase) Decrease in Inventory	(6,939,148)
12	Net (Increase) Decrease in Allowances Inventory	0
13	Net (Increase) Decrease in Payables and Accrued Expenses	11,543,848
14	Net (Increase) Decrease in Other Regulatory Assets	(5,523,234)
15	Net (Increase) Decrease in Other Regulatory Liabilities	388,136
16	(Less) Allowance for Other Funds Used During Construction	85,694
17	(Less) Undistributed Earnings from Subsidiary Companies	0
18	Other: (provide details in footnote)	(5,316,811)
19		
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	30,878,178
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(38,291,489)
27	Gross Additions to Nuclear Fuel	0
28	Gross Additions to Common Utility Plant	0
29	Gross Additions to Nonutility Plant	0
30	(Less) Allowance to Other Funds Used During Construction	40,728
31	Other: Def Notes Receivable - Loan	0
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(38,332,217)
35		
36	Acquisition of Other Noncurrent Assets (d)	0
37	Proceeds from Disposal of Noncurrent Assets (d)	0
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	0
40	Contributions and Advances from Assoc. and Subsidiary Companies	0
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	0
43		
44	Purchase of Investment Securities (a)	0
45	Proceeds from Sales of Investment Securities (a)	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021
STATEMENT OF CASH FLOWS (Continued)			
<p>4. Investing Activities</p> <p>(a) Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of asset acquired with liabilities assumed on page 122.</p> <p>(b) 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. (b) Bonds, debentures and other long-term debt. (c) Include commercial paper. (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 instructions No. 5 for Explanation of Codes) (a)	Current Year to Date (b)	
46	Loans Made or Purchased	0	
47	Collections on Loans	0	
48			
49	Net (Increase) Decrease in Receivables	0	
50	Net (Increase) Decrease in Inventory	0	
51	Net (Increase) Decrease in Allowances Held for Speculation	0	
52	Net Increase (Decrease) in Payables and Accrued Expenses	0	
53	Other: (provide details in footnote)	0	
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	(Total of lines 34 thru 55)	(38,332,217)	
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long Term Debt (b)	0	
62	Preferred Stock	0	
63	Common Stock	0	
64	Other:	0	
65	Return of Capital to Parent	0	
66	Contribution from Parent	6,000,000	
67	Inter-Company Notes Payable	1,700,000	
68	Other: (provide details in footnote)	0	
69	Net Decrease in Short-Term Debt	0	
70			
71	Cash Provided by Outside Sources (Total of lines 61 thru 70)	7,700,000	
72			
73	Payments for Retirement of:		
74	Long Term Debt (b)	0	
75	Preferred Stock	0	
76	Common Stock	0	
77	Other:	0	
78			
79	Net Decrease in Short-Term Debt (c)	0	
80			
81	Dividends on Preferred Stock	0	
82	Dividends on Common Stock	0	
83	Net Cash Provided by (Used in) Financing Activities		
84	(Total of lines 71 thru 83)	7,700,000	
85			
86	Net Increase (Decrease) in Cash and Cash Equivalents		
87	(Total of lines 22, 57 and 84)	245,961	
88			
89	Cash and Cash Equivalents at Beginning of Year	325,715	
90			
91	Cash and Cash Equivalents at End of Year	571,676	

Name of Respondent	This Report Is:	Date of Report	Year of Report
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FOOTNOTE DATA

Schedule Page: 120 Line No.: 18 Column (b)

Other Operating			
Contributions and payments related to pension and OPEB plans		\$	(120,125)
Unbilled revenues			(656,885)
Prepaid income taxes			6,626,364
Prepaid other taxes			(53)
Other prepayments			(43,619)
Recoveries from customers			(10,759,983)
Other current assets			(804,465)
Other deferred assets and liabilities			(384,066)
Pension & OPEB expense			(66,118)
Stock option expense			25,278
Debt amortizations			143,050
(Gain) Loss on disposition of PP&E			(13,393)
Clearing A/C depreciation			682,011
Miscellaneous other			100,000
Pension & OPEB liabilities			(44,807)
TOTAL		\$	(5,316,811)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/29/2022	December 31, 2021

NOTES TO FINANCIAL STATEMENTS

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.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at the 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 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.

3. For Account 116, *Utility Plant Adjustments*, explain the origin of such amount, debits and credits during the year,

and plan of disposition contemplated, giving references to Commission orders of other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, *Unamortized Loss on Reacquired Debt*, and 257, *Unamortized Gain on Reacquired Debt*, are not used, give an explanation, providing the rate treatment given these items. See general Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

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.

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GLOSSARY OF TERMS AND ABBREVIATIONS

The abbreviations and terms set forth below are used throughout this report and have the meanings assigned to them below:

Subsidiaries and Affiliates

IntegrYS	IntegrYS Holding, Inc.
WBS	WEC Business Services LLC
WEC Energy Group	WEC Energy Group, Inc.

Federal and State Regulatory Agencies

EPA	United States Environmental Protection Agency
FERC	Federal Energy Regulatory Commission
MPSC	Michigan Public Service Commission

Accounting Terms

ARO	Asset Retirement Obligation
ASU	Accounting Standards Update
FASB	Financial Accounting Standards Board
GAAP	Generally Accepted Accounting Principles
OPEB	Other Postretirement Employee Benefits

Environmental Terms

CO ₂	Carbon Dioxide
GHG	Greenhouse Gas
WOTUS	Waters of the United States

Measurements

Dth	Dekatherm
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Other Terms and Abbreviations

AIA	Affiliated Interest Agreement
COVID-19	Coronavirus Disease – 2019
Omnibus Stock Incentive Plan	WEC Energy Group Omnibus Stock Incentive Plan, Amended and Restated, Effective as of May 6, 2021
Supreme Court	United States Supreme Court

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MICHIGAN GAS UTILITIES CORPORATION
2021 FINANCIAL STATEMENT NOTES, MODIFIED FOR REQUIREMENTS OF THE FERC
SUPPLEMENTAL NOTES TO FINANCIAL STATEMENTS

NOTE A—REGULATORY REPORTING IN THIS REPORT COMPARED TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

Our accounting records are maintained as prescribed by the MPSC. The accompanying financial statements have been prepared in accordance with the accounting requirements of these regulators, which differ from GAAP. We classify certain items in our accompanying Comparative Balance Sheet (primarily the components of accumulated depreciation, regulatory assets and liabilities, accumulated deferred income taxes, income tax receivables, certain miscellaneous current and accrued liabilities, and debt issuance costs and maturities of long-term debt) in a manner different from that required by GAAP.

Regulatory Assets and Liabilities

The following table reconciles our regulatory assets and liabilities as reported for GAAP purposes to regulatory assets and liabilities reported for regulatory purposes:

<i>(in millions)</i>	Regulatory Assets (Account 182.3)		Regulatory Liabilities (Account 254)	
	2021	2020	2021	2020
GAAP (See Note 5)	\$45.0	\$46.7	\$74.7	\$69.6
Regulatory reporting adjustments:				
Environmental remediation costs	(21.9)	(21.8)	-	-
Non-ARO cost of removal	-	-	(41.7)	(37.9)
ASU 2017-07 pension and postretirement non-service cost (See Note 14)			(0.1)	
Other	0.1	(0.1)	-	-
MPSC Form P-522	\$23.2	\$24.8	\$32.9	\$31.7

We collect future removal costs in rates for many assets that do not have an associated legal ARO. The liability for the estimated future removal costs collected in rates is recognized for regulatory accounting purposes in Account 108 as part of accumulated depreciation. This classification differs from how we report such amounts for GAAP reporting purposes. For GAAP reporting purposes, this liability was classified as a regulatory liability on our Annual Report balance sheets. For further information, see property and depreciation in Note 1 of the Notes to Financial Statements that follow.

For GAAP reporting purposes, the asset associated with environmental remediation costs is reported as a regulatory asset. For MPSC reporting purposes, the asset is classified with Miscellaneous Deferred Debits.

The non-service components of our net periodic benefit costs that are capitalized to utility plant are reported as a regulatory asset or liability under GAAP.

Deferred Income Tax Assets and Liabilities

The following table reconciles our deferred income tax assets and liabilities as reported for GAAP purposes to deferred income tax assets and liabilities reported for regulatory purposes:

<i>(in millions)</i>	Deferred Tax Assets (Account 190)		Deferred Tax Liabilities (Account 282/283)	
	2021	2020	2021	2020
GAAP (See Note 11)	\$8.7	\$8.5	\$72.0	\$64.0
Regulatory reporting adjustments:				
Netting differences	2.2	2.1	2.2	2.1
MPSC Form P-522	\$10.9	\$10.6	\$74.2	\$66.1

Refer to Note B for details on the differences between GAAP and MPSC reporting for income taxes.

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NOTE B—BASIS OF PRESENTATION

The accompanying financial statements have been prepared in accordance with the accounting requirements of the MPSC, which differ from GAAP. As required by the MPSC, we reclassify certain items in our Annual Report in a manner different than the presentation in the GAAP financial statements, as described below.

- * Removal costs that do not have an associated legal obligation are recognized as a component of accumulated depreciation, whereas these costs are recognized for GAAP as a regulatory liability.
- * Current portions of long-term debt, if applicable, are reported as long-term debt, whereas GAAP reporting requires a current presentation of these liabilities.
- * Debt issuance costs for executed debt offerings are reported as deferred debits, whereas GAAP reporting requires these liabilities to be netted with long-term debt.
- * GAAP allows netting of deferred income tax assets and liabilities whereas the MPSC Form P-522 reflects a gross presentation.
- * The non-service cost components of our net periodic benefit costs are recorded as a component of operating expenses, whereas GAAP requires these costs to be recorded outside of operating income. In addition, the non-service components of our net periodic benefit costs that are capitalized to utility plant are reported as a regulatory asset or liability under GAAP.

NOTE C—SUBSEQUENT EVENTS

Management has evaluated the impact of events occurring after December 31, 2021 up to March 30, 2022, the date the Company's U.S. GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 29, 2022. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

The following additional Notes to Consolidated Financial Statements are applicable to our GAAP financial statements.

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MICHIGAN GAS UTILITIES CORPORATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Nature of Operations—As used in these notes, the term “financial statements” includes the income statements, balance sheets, statements of cash flows, and statements of equity, unless otherwise noted. In this report, when we refer to “us,” “we,” “our,” or “ours,” we are referring to Michigan Gas Utilities Corporation.

We are a natural gas utility company that distributes, sells, and transports natural gas to customers in southern and western Michigan. We are subject to the jurisdiction of, and regulation by, the MPSC, which has general supervisory and regulatory powers over public utilities in Michigan. In addition, we are subject to the standards of conduct and affiliate rules of the FERC. We are a wholly owned subsidiary of Integry, which is wholly owned by WEC Energy Group.

(b) Basis of Presentation—We prepare our financial statements in conformity with GAAP. We make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

(c) Cash and Cash Equivalents—Cash and cash equivalents include marketable debt securities with an original maturity of three months or less.

(d) Operating Revenues—The following discussion includes our significant accounting policies related to operating revenues. For additional required disclosures on disaggregation of operating revenues, see Note 3, Operating Revenues.

Revenues from Contracts with Customers

Natural Gas Utility Operating Revenues

We recognize natural gas utility operating revenues under requirements contracts with residential, commercial and industrial, and transportation customers served under our tariffs. Tariffs provide our customers with the standard terms and conditions, including rates, related to the services offered. Requirements contracts provide for the delivery of as much natural gas as the customer needs. These requirements contracts represent discrete deliveries of natural gas and constitute a single performance obligation satisfied over time. Our performance obligation is both created and satisfied with the transfer of control of natural gas upon delivery to the customer. For most of our customers, natural gas is delivered and consumed by the customer simultaneously. A performance obligation can be bundled to consist of both the sale and the delivery of the natural gas commodity. Our customers can purchase the commodity from a third party. In this case, the performance obligation only includes the delivery of the natural gas to the customer.

The transaction price of the performance obligations for our natural gas customers is valued using the rates, charges, terms, and conditions of service included in our tariffs, which have been approved by the MPSC. These rates often have a fixed component customer charge and a usage-based variable component charge. We recognize revenue for the fixed component customer charge monthly using a time-based output method. We recognize revenue for the usage-based variable component charge using an output method based on natural gas delivered each month.

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Our tariffs include various rate mechanisms that allow us to recover or refund changes in prudently incurred costs from rate case-approved amounts. Our rates include a one-for-one recovery mechanism for natural gas commodity costs. Under normal circumstances, we defer any difference between actual natural gas costs incurred and costs recovered through rates as a current asset or liability. The deferred balance is returned to or recovered from customers at intervals throughout the year. However, as a result of the extreme weather in the Midwest in February 2021, the cost of gas purchased for our natural gas customers was temporarily driven significantly higher than our normal winter weather expectations. See Note 17, Regulatory Environment, for more information on the recovery of these high natural gas costs.

Consistent with the timing of when we recognize revenue, customer billings generally occur on a monthly basis, with payments typically due in full within 30 days.

(e) Credit Losses—The following discussion includes our significant accounting policies related to credit losses. For additional required disclosures on credit losses, see Note 4, Credit Losses.

Effective January 1, 2020, we adopted FASB ASU 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, using the modified retrospective transition method. This ASU amends the impairment model to utilize an expected loss methodology in place of the incurred loss methodology for financial instruments, including trade receivables. The amendment requires entities to consider a broader range of information to estimate expected credit losses, which may result in earlier recognition of loss. The cumulative effect of adopting this standard was not significant to our financial statements.

Our exposure to credit losses is related to our accounts receivable and unbilled revenue balances, which are generated from the sale of natural gas to residential, commercial and industrial, and transportation customers served under our regulated utility tariffs.

We evaluate the collectability of our accounts receivable and unbilled revenue balances considering a combination of factors. For some of our larger customers and also in circumstances where we become aware of a specific customer's inability to meet its financial obligations to us, we record a specific allowance for credit losses against amounts due in order to reduce the net recognized receivable to the amount we reasonably believe will be collected. For all other customers, we use the accounts receivable aging method to calculate an allowance for credit losses. Using this method, we classify accounts receivable into different aging buckets and calculate a reserve percentage for each aging bucket based upon historical loss rates. The calculated reserve percentages are updated on at least an annual basis, in order to ensure recent macroeconomic, political, and regulatory trends are captured in the calculation, to the extent possible. Risks identified that we do not believe are reflected in the calculated reserve percentages, are assessed on a quarterly basis to determine whether further adjustments are required.

We monitor our ongoing credit exposure through active review of counterparty accounts receivable balances against contract terms and due dates. Our activities include timely account reconciliation, dispute resolution and payment confirmation. To the extent possible, we work with customers with past due balances to negotiate payment plans, but will disconnect customers for non-payment as allowed by the MPSC if necessary, and employ collection agencies and legal counsel to pursue recovery of defaulted receivables. For our larger customers, detailed credit review procedures may be performed in advance of any sales being made. We sometimes require letters of credit, parental guarantees, prepayments or other forms of credit assurance from our larger customers to mitigate credit risk. See Note 17, Regulatory Environment, for information on certain regulatory actions that were and/or are being taken for the purpose of ensuring that essential utility services are available to our customers during the COVID-19 pandemic.

(f) Materials, Supplies, and Inventories—We record substantially all materials, supplies, and natural gas in storage inventories using the weighted-average cost method of accounting.

(g) Regulatory Assets and Liabilities—The economic effects of regulation can result in regulated companies recording costs and revenues that are allowed in the rate-making process in a period different from the period they would have been recognized by a nonregulated company. When this occurs, regulatory assets and regulatory liabilities are recorded on the balance sheet. Regulatory assets represent deferred costs probable of recovery from customers that would have otherwise been charged to expense. Regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or future costs already collected from customers in rates.

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The recovery or refund of regulatory assets and liabilities is based on specific periods determined by the MPSC or occurs over the normal operating period of the related assets and liabilities. If a previously recorded regulatory asset is no longer probable of recovery, the regulatory asset is reduced to the amount considered probable of recovery, and the reduction is charged to expense in the current period. See Note 5, Regulatory Assets and Liabilities, for more information.

(h) Property, Plant, and Equipment—We record property, plant, and equipment at cost. Cost includes material, labor, overhead, and capitalized interest. Additions to and significant replacements of property are charged to property, plant, and equipment at cost; minor items are charged to other operation and maintenance expense. The cost of depreciable utility property less salvage value is charged to accumulated depreciation when property is retired.

We record straight-line depreciation expense over the estimated useful life of utility property using depreciation rates approved by the MPSC. Annual utility composite depreciation rates were 2.70%, 2.67%, and 2.54% in 2021, 2020, and 2019, respectively.

We capitalize certain costs related to software developed or obtained for internal use and record these costs to amortization expense over the estimated useful life of the related software, which ranges from 5 to 15 years. If software is retired prior to being fully amortized, the difference is recorded as a loss on the income statement.

Third parties reimburse us for all or a portion of expenditures for certain capital projects. Such contributions in aid of construction costs are recorded as a reduction to property, plant, and equipment.

See Note 6, Property, Plant, and Equipment, for more information.

(i) Asset Impairment—Goodwill and other intangible assets with indefinite lives are subject to an annual impairment test. Interim impairment tests are performed when impairment indicators are present. During the third quarter of each year, we perform an annual goodwill impairment test. The carrying amount of our goodwill is considered not recoverable if the carrying amount of our net assets exceeds our fair value. An impairment loss is recorded for the excess of the carrying amount of the goodwill over its implied fair value. See Note 8, Goodwill and Other Intangible Asset, for more information.

We periodically assess the recoverability of certain long-lived assets when factors indicate the carrying value of such assets may be impaired or such assets are planned to be sold. Long-lived assets that would be subject to an impairment assessment generally include any assets within regulated operations that may not be fully recovered from our customers as a result of regulatory decisions that will be made in the future. An impairment loss is recognized when the carrying amount of an asset is not recoverable and exceeds the fair value of the asset. The carrying amount of an asset is not recoverable if it exceeds the sum of the undiscounted cash flows expected to result from the use and eventual disposition of the asset. An impairment loss is measured as the excess of the carrying amount of the asset in comparison to the fair value of the asset.

(j) Asset Retirement Obligations—We recognize, at fair value, legal obligations associated with the retirement of long-lived assets that result from the acquisition, construction, development, and normal operation of the assets. An ARO liability is recorded, when incurred, for these obligations as long as the fair value can be reasonably estimated, even if the timing or method of settling the obligation is unknown. The associated retirement costs are capitalized as part of the related long-lived asset and are depreciated over the useful life of the asset. The ARO liabilities are accreted each period using the credit-adjusted risk-free interest rates associated with the expected settlement dates of the AROs. These rates are determined when the obligations are incurred. Subsequent changes resulting from revisions to the timing or the amount of the original estimate of undiscounted cash flows are recognized as an increase or a decrease to the carrying amount of the liability and the associated capitalized retirement costs. We recognize regulatory assets or liabilities for the timing differences between when we recover an ARO in rates and when we recognize the associated retirement costs. See Note 7, Asset Retirement Obligations, for more information.

(k) Stock-Based Compensation—Our employees participate in the WEC Energy Group stock-based compensation plans. In accordance with the WEC Energy Group shareholder approved Omnibus Stock Incentive Plan, WEC Energy Group provides long-term incentives through its equity interests to its non-employee directors, officers, and other key employees. The plan provides for the

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granting of stock options, restricted stock, performance shares, and other stock-based awards. Awards may be paid in WEC Energy Group common stock, cash, or a combination thereof. In addition to those shares of WEC Energy Group common stock that were subject to awards outstanding as of May 6, 2021, 9.0 million shares of WEC Energy Group common stock are reserved for issuance under the plan. Officers and other key employees are also granted performance units under the WEC Energy Group Performance Unit Plan. All grants of performance units are settled in cash.

Stock-based compensation expense is allocated to us based on the outstanding awards held by our employees and our allocation of labor costs. For the years ended December 31, 2021, 2020, and 2019, we recorded stock-based compensation expense of \$0.3 million, \$0.7 million, and \$0.8 million, respectively.

Stock-based compensation costs capitalized during 2021, 2020, and 2019 were not significant.

(l) Common Equity—We do not have any restrictions imposed on us that affect our ability to pay dividends to the sole holder of our common stock, Integrys.

(m) Leases—We recognize a right of use asset and lease liability for operating and finance leases with a term of greater than one year. At December 31, 2021 and 2020, we had not recorded any right of use assets and lease liabilities on our balance sheets.

As of March 30, 2022, we have not entered into any material leases that have not yet commenced.

Significant Judgments and Other Information

We are currently party to several easement agreements that allow us access to land we do not own for the purpose of constructing and maintaining certain natural gas equipment. We have not classified our easements as leases because we view the entire parcel of land specified in our easement agreements to be the identified asset, not just that portion of the parcel that contains our easement. As such, we have concluded that we do not control the use of an identified asset related to our easement agreements, nor do we obtain substantially all of the economic benefits associated with these shared-use assets.

(n) Income Taxes—We follow the liability method in accounting for income taxes. Accounting guidance for income taxes requires the recording of deferred assets and liabilities to recognize the expected future tax consequences of events that have been reflected in our financial statements or tax returns and the adjustment of deferred tax balances to reflect tax rate changes. We are required to assess the likelihood that our deferred tax assets would expire before being realized. If we conclude that certain deferred tax assets are likely to expire before being realized, a valuation allowance would be established against those assets. GAAP requires that, if we conclude in a future period that it is more likely than not that some or all of the deferred tax assets would be realized before expiration, we reverse the related valuation allowance in that period. Any change to the allowance, as a result of a change in judgment about the realization of deferred tax assets, is reported in income tax expense.

Investment tax credits associated with regulated operations are deferred and amortized over the life of the assets. We are included in WEC Energy Group's consolidated federal and state income tax returns. In accordance with our tax allocation agreement with WEC Energy Group, we are allocated income tax payments and refunds based upon the benefit for loss method, where attributes are realized when WEC Energy Group is able to realize them. See Note 11, Income Taxes, for more information.

We recognize interest and penalties accrued related to unrecognized tax benefits in income tax expense in our income statements.

(o) Fair Value Measurements—Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price).

Fair value accounting rules provide a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy are defined as follows:

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Level 1 – Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 – Pricing inputs are observable, either directly or indirectly, but are not quoted prices included within Level 1. Level 2 includes those financial instruments that are valued using external inputs within models or other valuation methods.

Level 3 – Pricing inputs include significant inputs that are generally less observable from objective sources. These inputs may be used with internally developed methods that result in management's best estimate of fair value. Level 3 instruments include those that may be more structured or otherwise tailored to customers' needs.

Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. We use a mid-market pricing convention (the mid-point price between bid and ask prices) as a practical measure for valuing certain derivative assets and liabilities. We primarily use a market approach for recurring fair value measurements and attempt to use valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

When possible, we base the valuations of our derivative assets and liabilities on quoted prices for identical assets and liabilities in active markets. These valuations are classified in Level 1. The valuations of certain contracts not classified as Level 1 may be based on quoted market prices received from counterparties and/or observable inputs for similar instruments. Transactions valued using these inputs are classified in Level 2. Certain derivatives are categorized in Level 3 due to the significance of unobservable or internally-developed inputs.

See Note 12, Fair Value Measurements, for more information.

(p) Derivative Instruments—We use derivatives as part of our risk management program to manage the risks associated with the price volatility of natural gas costs for the benefit of our customers. Our approach is non-speculative and designed to mitigate risk. Our regulated hedging programs are approved by the MPSC.

We record derivative instruments on our balance sheets as an asset or liability measured at fair value unless they qualify for the normal purchases and sales exception, and are so designated. We continually assess our contracts designated as normal and will discontinue the treatment of these contracts as normal if the required criteria are no longer met. Changes in the derivative's fair value are recognized currently in earnings unless specific hedge accounting criteria are met or we receive regulatory treatment for the derivative. For most of our natural gas-related physical and financial contracts that qualify as derivatives, the MPSC allows the effects of fair value accounting to be offset to regulatory assets and liabilities.

We classify derivative assets and liabilities as current or long-term on our balance sheets based on the maturities of the underlying contracts. Cash flows from derivative activities are presented in the same category as the item being hedged within operating activities on our statements of cash flows.

Derivative accounting rules provide the option to present certain asset and liability derivative positions net on the balance sheets and to net the related cash collateral against these net derivative positions. We elected not to net these items. On our balance sheets, cash collateral provided to others is reflected in other current assets. See Note 13, Derivative Instruments, for more information.

(q) Employee Benefits—The costs of pension and OPEB plans are expensed over the periods during which employees render service. These costs are distributed among WEC Energy Group's subsidiaries based on current employment status and actuarial calculations, as applicable. The MPSC allows recovery in rates for the net periodic benefit cost calculated under GAAP. See Note 14, Employee Benefits, for more information.

(r) Customer Deposits and Credit Balances—When utility customers apply for new service, they may be required to provide a deposit for the service. Customer deposits are recorded within other current liabilities on our balance sheets.

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Utility customers can elect to be on a budget plan. Under this type of plan, a monthly installment amount is calculated based on estimated annual usage. During the year, the monthly installment amount is reviewed by comparing it to actual usage. If necessary, an adjustment is made to the monthly amount. Annually, the budget plan is reconciled to actual annual usage. Payments in excess of actual customer usage are presented as customer credit balances on our balance sheets.

(s) Environmental Remediation Costs—We are subject to federal and state environmental laws and regulations that in the future may require us to pay for environmental remediation at sites where we have been, or may be, identified as a potentially responsible party. Loss contingencies may exist for the remediation of hazardous substances at various potential sites, including manufactured gas plant sites. See Note 15, Commitments and Contingencies, for more information.

We record environmental remediation liabilities when site assessments indicate remediation is probable and we can reasonably estimate the loss or a range of losses. The estimate includes both our share of the liability and any additional amounts that will not be paid by other potentially responsible parties or the government. When possible, we estimate costs using site-specific information but also consider historical experience for costs incurred at similar sites. Remediation efforts for a particular site generally extend over a period of several years. During this period, the laws governing the remediation process may change, as well as site conditions, potentially affecting the cost of remediation.

We have received approval to defer certain environmental remediation costs, as well as estimated future costs, through a regulatory asset. The recovery of deferred costs is subject to the MPSC's approval.

We review our estimated costs of remediation annually for our manufactured gas plant sites. We adjust the liabilities and related regulatory assets, as appropriate, to reflect the new cost estimates. Any material changes in cost estimates are adjusted throughout the year.

(t) Customer Concentrations of Credit Risk—The geographic concentration of our customers did not contribute significantly to our overall exposure to credit risk. We periodically review customers' credit ratings, financial statements, and historical payment performance and require them to provide collateral or other security as needed. As a result, we did not have any significant concentrations of credit risk at December 31, 2021. In addition, there were no customers that accounted for more than 10% of our revenues for the year ended December 31, 2021.

NOTE 2—RELATED PARTIES

We routinely enter into transactions with related parties, including WEC Energy Group and its other subsidiaries.

We provide and receive services, property, and other items of value to and from our ultimate parent, WEC Energy Group, and other subsidiaries of WEC Energy Group pursuant to an AIA that became effective in 2017. The AIA was approved by the appropriate regulators, including the MPSC. In accordance with the AIA, WBS provides several categories of services to us (including financial, human resource, and administrative services).

The following table shows activity associated with related party transactions for the years ended December 31:

<i>(in millions)</i>	2021	2020	2019
Transactions with WBS			
Charges to WBS for services and other items ⁽¹⁾	\$ 1.2	\$ 1.6	\$ 2.8
Charges from WBS for services and other items ⁽¹⁾	9.6 ⁽³⁾	9.2	11.4
Transactions with Parent			
Interest expense on short-term debt ⁽²⁾	—	0.1	0.7

⁽¹⁾ Includes amounts charged for services, pass through costs, asset and liability transfers, and other items in accordance with the approved AIA. As required by FERC regulations for centralized service companies, WBS renders services at cost. Services provided by any regulated subsidiary to another regulated subsidiary or WBS are priced at cost.

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⁽²⁾ See Note 9, Short-Term Debt to Parent, for additional information on our short-term borrowing from Integrys.

⁽³⁾ Includes \$1.2 million for the transfer of certain software assets to us.

NOTE 3—OPERATING REVENUES

For more information about our significant accounting policies related to operating revenues, see Note 1(d), Operating Revenues.

Disaggregation of Operating Revenues

The following tables present our operating revenues disaggregated by revenue source. We disaggregate revenues into categories that depict how the nature, amount, timing, and uncertainty of revenues and cash flows are affected by economic factors. Natural gas revenues are further disaggregated by customer class. Each customer class has different expectations of service, natural gas and demand requirements, and can be impacted differently by regulatory activities within Michigan.

<i>(in millions)</i>	Year Ended December 31		
	2021	2020	2019
Michigan Gas Utilities Corporation			
Natural gas utility revenues from contracts with customers	\$ 150.6	\$ 127.2	\$ 143.6
Other operating revenues ⁽¹⁾	1.3	1.0	0.9
Total operating revenues	\$ 151.9	\$ 128.2	\$ 144.5

⁽¹⁾ Other operating revenues consist primarily of late payment charges.

Revenues from Contracts with Customers

Natural Gas Utility Operating Revenues

The following table disaggregates natural gas utility operating revenues into customer class:

<i>(in millions)</i>	Year Ended December 31		
	2021	2020	2019
Residential	\$ 86.4	\$ 76.5	\$ 86.4
Commercial and industrial	33.0	30.4	35.4
Total retail revenues	119.4	106.9	121.8
Transportation	20.3	21.0	19.6
Other utility revenues ⁽¹⁾	10.9	(0.7)	2.2
Total natural gas utility operating revenues	\$ 150.6	\$ 127.2	\$ 143.6

⁽¹⁾ Includes the revenues subject to our purchased gas recovery mechanism. As these amounts are billed to customers, they are reflected in retail revenues with an offsetting decrease in other utility revenues. We incurred higher natural gas costs throughout 2021, compared with 2020, as a result of an increase in the price of natural gas.

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NOTE 4—CREDIT LOSSES

The table below shows our gross third-party receivable balances and related allowance for credit losses.

<i>(in millions)</i>	December 31, 2021	December 31, 2020
Accounts receivable and unbilled revenues	\$ 36.0	\$ 30.5
Allowance for credit losses	4.7	2.9
Accounts receivable and unbilled revenues, net	\$ 31.3	\$ 27.6
Total accounts receivable, net – past due greater than 90 days	\$ 2.0	\$ 1.8

A rollforward of the allowance for credit losses is included below:

<i>(in millions)</i>	Year Ended December 31	
	2021	2020
Balance at December 31	\$ 2.9	\$ 1.6
Provision for credit losses	2.5	2.2
Write-offs charged against the allowance	(1.2)	(1.5)
Recoveries of amounts previously written off	0.5	0.6
Balance at December 31	\$ 4.7	\$ 2.9

The increase in the allowance for credit losses at December 31, 2021, compared to December 31, 2020, was driven by higher past due accounts receivable balances, primarily related to our residential customers, associated with the COVID-19 pandemic. Although our accounts receivable balances in arrears increased, we did begin to see improvement in the second half of the year as we were allowed to resume our normal collection practices in August 2021. Higher year-over-year natural gas prices drove an increase in gross accounts receivable balances, also contributing to the increase in our allowance for credit losses. See Note 17, Regulatory Environment, for more information.

The increase in the allowance for credit losses at December 31, 2020, compared to December 31, 2019, was driven by higher past due accounts receivable balances, primarily related to our residential customers. This increase in accounts receivable balances in arrears was driven by economic disruptions caused by the COVID-19 pandemic, including higher unemployment rates. Also, as a result of the COVID-19 pandemic and related regulatory orders we received, we did not disconnect any of our residential customers during the year ended December 31, 2020.

NOTE 5—REGULATORY ASSETS AND LIABILITIES

The following regulatory assets were reflected on our balance sheets as of December 31:

<i>(in millions)</i>	2021	2020	See Note
Regulatory assets ^{(1) (2)}			
Environmental remediation costs ⁽³⁾	\$ 21.9	\$ 21.8	15
Pension and OPEB costs ⁽⁴⁾	13.7	20.1	14
Energy costs recoverable through rate adjustments	11.8	0.7	1(d)
Depreciation and interest expense related to capital investment ⁽⁵⁾	5.0	—	17
Income tax related items	2.0	2.1	11
Other, net	2.4	3.0	
Total regulatory assets	\$ 56.8	\$ 47.7	
Balance sheet presentation			
Amounts recoverable from customers	\$ 11.8	\$ 1.0	
Regulatory assets	45.0	46.7	
Total regulatory assets	\$ 56.8	\$ 47.7	

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- (1) Based on prior and current rate treatment, we believe it is probable that we will continue to recover from customers the regulatory assets in this table.
- (2) As of December 31, 2021, we had \$10.7 million of regulatory assets not earning a return. The regulatory assets not earning a return primarily relate to depreciation and interest expense related to capital investment, certain environmental remediation costs, and certain income tax related items. The other regulatory assets in the table either earn a return at our weighted average cost of capital or the cash has not yet been expended, in which case the regulatory assets are offset by liabilities.
- (3) As of December 31, 2021, we had made cash expenditures of \$3.9 million related to these environmental remediation costs. The remaining \$18.0 million represents our estimated future cash expenditures.
- (4) Primarily represents the unrecognized future pension and OPEB costs related to our defined benefit pension and OPEB plans. We are authorized recovery of these regulatory assets over the average remaining service life of each plan.
- (5) As approved by the MPSC, we deferred \$5.0 million of depreciation and interest expense in 2021 related to capital investments made since our last rate case. See Note 17, Regulatory Environment, for more information.

The following regulatory liabilities were reflected on our balance sheets as of December 31:

<i>(in millions)</i>	2021	2020	See Note
Regulatory liabilities			
Removal costs ⁽¹⁾	\$ 41.7	\$ 37.9	
Income tax related items	25.4	26.6	11
Pension and OPEB benefits ⁽²⁾	4.9	5.0	14
Derivatives	2.7	0.1	1(p)
Total regulatory liabilities	\$ 74.7	\$ 69.6	

- (1) Represents amounts collected from customers to cover the future cost of property, plant, and equipment removals that are not legally required. Legal obligations related to the removal of property, plant, and equipment are recorded as AROs. See Note 7, Asset Retirement Obligations, for more information on our legal obligations.
- (2) Primarily represents the unrecognized future pension and OPEB benefits related to our defined benefit pension and OPEB plans. We will amortize these regulatory liabilities into net periodic benefit cost over the average remaining service life of each plan.

NOTE 6—PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment consisted of the following utility assets at December 31:

<i>(in millions)</i>	2021	2020
Natural gas – distribution, storage, and transmission	\$ 504.3	\$ 478.9
Other utility property, plant, and equipment	69.2	62.9
Less: Accumulated depreciation	202.7	193.1
Net	370.8	348.7
Construction work in progress	11.4	9.0
Total property, plant, and equipment	\$ 382.2	\$ 357.7

NOTE 7—ASSET RETIREMENT OBLIGATIONS

We have recorded AROs primarily for the removal of asbestos-coated natural gas distribution mains and asbestos abatement at office buildings and service centers. We establish regulatory assets and liabilities to record the differences between ongoing expense recognition under the ARO accounting rules and the rate-making practices for retirement costs authorized by the MPSC. On our balance sheets, AROs are recorded within other long-term liabilities.

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The following table shows changes to our AROs during the years ended December 31:

<i>(in millions)</i>	2021	2020	2019
Balance as of January 1	\$ 2.2	\$ 2.1	\$ 2.1
Accretion	0.2	0.1	0.1
Liabilities settled	—	—	(0.1)
Balance as of December 31	\$ 2.4	\$ 2.2	\$ 2.1

NOTE 8—GOODWILL AND OTHER INTANGIBLE ASSET

Goodwill

Goodwill represents the excess of the cost of an acquisition over the fair value of the identifiable net assets acquired. We had no changes to the carrying amount of goodwill during the years ended December 31, 2021 and 2020.

<i>(in millions)</i>	Gross Carrying Amount	Accumulated Impairment Losses	Net Carrying Amount
Goodwill	\$ 122.7	\$ (88.2)	\$ 34.5

We completed our annual goodwill impairment test as of July 1, 2021. No impairment resulted from this test.

Intangible Asset

At December 31, 2021 and 2020, we had a \$5.2 million indefinite-lived intangible asset related to our trade name obtained through an acquisition, which is included in other long-term assets on our balance sheets. We had no changes to the carrying amount of this intangible asset during the years ended December 31, 2021 and 2020.

NOTE 9—SHORT-TERM DEBT TO PARENT

The following table shows our short-term borrowings and their corresponding weighted-average interest rates as of December 31:

<i>(in millions, except for percentages)</i>	2021	2020
Short-term debt to parent:		
Amount outstanding at December 31	\$ 18.8	\$ 17.1
Weighted-average interest rate on amounts outstanding at December 31	0.35%	0.25%

Our average amount of short-term borrowings based on daily outstanding balances during 2021, was \$9.1 million with a weighted-average interest rate during the period of 0.21%.

<i>(in millions)</i>	December 31, 2021
Revolving short-term notes payable to parent	\$ 50.0
Less:	
Short-term debt to parent outstanding	18.8
Available capacity under existing agreement	\$ 31.2

Our short-term borrowing capacity with Integrys is \$50.0 million. Short-term borrowings bear interest computed at the average stated interest rate payable on commercial paper issued by WEC Energy Group. Short-term debt is callable by Integrys at any time.

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NOTE 10—LONG-TERM DEBT

The following table is a summary of our long-term debt outstanding as of December 31:

<i>(in millions)</i>			2021	2020
Long-term debt	Interest Rate	Year Due		
Senior Notes (unsecured)	2.69%	2025	\$ 60.0	\$ 60.0
	3.11%	2027	30.0	30.0
	3.41%	2032	30.0	30.0
	4.01%	2047	30.0	30.0
Total			150.0	150.0
Unamortized debt issuance costs			(0.8)	(0.9)
Total long-term debt			\$ 149.2	\$ 149.1

We amortize debt premiums, discounts, and debt issuance costs over the life of the debt using the straight-line method and we include the costs in interest expense.

Maturities of Long-Term Debt Outstanding

The following table shows the future maturities of our long-term debt outstanding as of December 31, 2021:

<i>(in millions)</i>	Payments
2022	\$ —
2023	—
2024	—
2025	60.0
2026	—
Thereafter	90.0
Total	\$ 150.0

Our long-term debt obligations contain covenants related to payment of principal and interest when due and various other obligations. Failure to comply with these covenants could result in an event of default, which could result in the acceleration of outstanding debt obligations. As of December 31, 2021, we were in compliance with our covenants related to our long-term debt obligations.

NOTE 11—INCOME TAXES

Income Tax Expense

The following table is a summary of income tax expense for each of the years ended December 31:

<i>(in millions)</i>	2021	2020	2019
Current tax benefit	\$ (2.7)	\$ (6.1)	\$ (0.1)
Deferred income taxes, net	6.4	9.7	4.5
Total income tax expense	\$ 3.7	\$ 3.6	\$ 4.4

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Statutory Rate Reconciliation

The provision for income taxes for each of the years ended December 31 differs from the amount of income tax determined by applying the applicable United States statutory federal income tax rate to income before income taxes as a result of the following:

<i>(in millions)</i>	2021		2020		2019	
	Amount	Effective Tax Rate	Amount	Effective Tax Rate	Amount	Effective Tax Rate
Statutory federal income tax	\$ 3.8	21.0 %	\$ 3.6	21.0 %	\$ 4.8	21.0 %
State income taxes net of federal tax benefit	1.0	5.5 %	0.8	4.6 %	1.2	5.2 %
Federal excess deferred tax amortization ⁽¹⁾	(1.1)	(6.1)%	(0.8)	(4.8)%	(1.6)	(6.8)%
Total income tax expense	\$ 3.7	20.4 %	\$ 3.6	20.8 %	\$ 4.4	19.4 %

⁽¹⁾ The Tax Cuts and Jobs Act of 2017 required us to remeasure our deferred income taxes and we began to amortize the resulting excess protected deferred income taxes beginning in 2018 in accordance with normalization requirements. The decrease in income tax expense related to the amortization of the deferred tax benefits is offset by a decrease in revenue as the benefits are returned to customers, resulting in no impact on net income. See Note 17, Regulatory Environment, for more information.

Deferred Income Tax Assets and Liabilities

The components of deferred income taxes at December 31 were as follows:

<i>(in millions)</i>	2021	2020
Deferred tax assets		
Tax gross up – regulatory items	\$ 6.0	\$ 6.4
Other	2.7	2.1
Total deferred tax assets	\$ 8.7	\$ 8.5
Deferred tax liabilities		
Property-related	\$ 59.1	\$ 53.5
Employee benefits and compensation	7.3	7.2
Regulatory deferrals	2.5	2.8
Other	3.1	0.5
Total deferred tax liabilities	72.0	64.0
Deferred tax liability, net	\$ 63.3	\$ 55.5

Consistent with rate-making treatment, deferred taxes in the table above are offset for temporary differences that have related regulatory assets and liabilities.

At December 31, 2021 and 2020, we had no federal or state deferred tax assets related to tax benefit carryforwards.

Unrecognized Tax Benefits

We had no unrecognized tax benefits at December 31, 2021 and 2020.

We do not expect any unrecognized tax benefits to affect our effective tax rate in periods after December 31, 2021.

For the years ended December 31, 2021, 2020, and 2019, we recognized no interest expense or penalties related to unrecognized tax benefits in our income statements. At December 31, 2021 and 2020, we had no interest accrued and no penalties accrued related to unrecognized tax benefits on our balance sheets.

We do not anticipate any significant increases in the total amounts of unrecognized tax benefits within the next 12 months.

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Our primary tax jurisdictions include federal and the state of Michigan. With a few exceptions, we are no longer subject to federal income tax examinations by the United States Internal Revenue Service for years prior to 2018. At December 31, 2021, we were subject to examination by the Michigan taxing authority for tax years 2017 through 2021.

NOTE 12—FAIR VALUE MEASUREMENTS

The following tables summarize our financial assets and liabilities that were accounted for at fair value on a recurring basis, categorized by level within the fair value hierarchy:

<i>(in millions)</i>	December 31, 2021			
	Level 1	Level 2	Level 3	Total
Natural gas contracts				
Derivative assets	\$ 0.5	\$ 2.1	\$ —	\$ 2.6
Derivative liabilities	0.2	0.1	—	0.3

<i>(in millions)</i>	December 31, 2020			
	Level 1	Level 2	Level 3	Total
Natural gas contracts				
Derivative assets	\$ —	\$ 0.1	\$ —	\$ 0.1
Derivative liabilities	0.2	0.5	—	0.7

The derivative assets and liabilities listed in the tables above include options, futures, and physical commodity contracts used to manage market risks related to changes in natural gas supply costs.

NOTE 13—DERIVATIVE INSTRUMENTS

None of our derivatives are designated as hedging instruments. Derivative assets and liabilities are included in the other current line items on our balance sheets. The following table shows our derivative assets and derivative liabilities.

<i>(in millions)</i>	December 31, 2021		December 31, 2020	
	Derivative Assets	Derivative	Derivative Assets	Derivative
Natural gas contracts - current	\$ 2.6	\$ 0.3	\$ 0.1	\$ 0.7

Realized gains (losses) on derivatives are primarily recorded in cost of natural gas sold on our income statements. Our estimated notional sales volumes and realized gains (losses) were as follows for the years ended:

<i>(in millions)</i>	December 31, 2021		December 31, 2020		December 31, 2019	
	Volumes	Gains	Volumes	Losses	Volumes	Losses
Natural gas contracts	4.0 Dth	\$ 2.9	4.0 Dth	\$ (1.3)	3.8 Dth	\$ (0.7)

At December 31, 2021 and 2020, we had posted cash collateral of \$0.4 million and \$0.6 million, respectively.

The following table shows derivative assets and derivative liabilities if derivative instruments by counterparty were presented net on our balance sheets:

<i>(in millions)</i>	December 31, 2021		December 31, 2020	
	Derivative Assets	Derivative Liabilities	Derivative Assets	Derivative Liabilities
Gross amount recognized on the balance sheet	\$ 2.6	\$ 0.3	\$ 0.1	\$ 0.7
Gross amount not offset on the balance sheet	(0.3)	(0.3)	—	(0.1) ⁽¹⁾
Net amount	\$ 2.3	\$ —	\$ 0.1	\$ 0.6

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⁽¹⁾ Includes cash collateral posted of \$0.1 million.

NOTE 14—EMPLOYEE BENEFITS

Pension and Other Postretirement Employee Benefits

We have our own noncontributory, qualified pension plan. We also have our own unfunded, non-qualified retirement plan. In addition, we maintain an unfunded, non-qualified Supplemental Employee Retirement Plan.

We offer OPEB plans to employees, which are sponsored by Wisconsin Public Service Corporation. We are responsible for our share of the plan assets and obligations for all of these plans. Our balance sheets reflect only the liabilities associated with our past and current employees and our share of the plan assets. WEC Energy Group also offers medical, dental, and life insurance benefits to our active employees and their dependents. We expense the allocated costs of these benefits as incurred.

The defined benefit pension plan is closed to all new hires. In addition, the service accruals for the defined benefit pension plan were frozen for non-union employees as of January 1, 2013. These employees receive an annual company contribution to their 401(k) savings plan, which is calculated based on age, wages, and full years of vesting service as of December 31 each year.

We use a year-end measurement date to measure the funded status of all of the pension and OPEB plans. Due to the regulated nature of our business, we have concluded that substantially all of the unrecognized costs resulting from the recognition of the funded status of our pension and OPEB plans qualify as a regulatory asset.

The following table shows information relating to our share of the plans' benefit obligations and fair value of assets. Amounts presented are as of December 31:

<i>(in millions)</i>	Pension Benefits		OPEB Benefits	
	2021	2020	2021	2020
Benefit obligation	\$ 53.9	\$ 57.6	\$ 8.4	\$ 8.8
Fair value of plan assets	66.5	65.0	16.3	15.6
Funded status	\$ 12.6	\$ 7.4	\$ 7.9	\$ 6.8

The amount of contributions and benefit payments for the years ended December 31 were as follows:

<i>(in millions)</i>	Pension Benefits		OPEB Benefits	
	2021	2020	2021	2020
Employer contributions	\$ —	\$ —	\$ 0.1	\$ 0.1
Participant contributions	—	—	0.1	0.1
Benefit payments	(3.4)	(3.8)	(0.7)	(0.8)

In 2021 we had actuarial gains related to our pension obligations of \$2.6 million and in 2020 we had actuarial losses of \$3.7 million, both of which were primarily driven by changes in our discount rates. The discount rate for our pension benefits was 3.00%, 2.70%, and 3.40%, in 2021, 2020, and 2019, respectively.

The actuarial gains and losses related to our OPEB benefit obligations were not significant for 2021 or 2020.

The amounts recognized on our balance sheets at December 31 related to the funded status of the benefit plans were as follows:

<i>(in millions)</i>	Pension Benefits		OPEB Benefits	
	2021	2020	2021	2020
Pension and OPEB assets	\$ 13.0	\$ 7.8	\$ 9.3	\$ 8.3
Other long-term liabilities	0.4	0.4	1.4	1.5
Total net assets	\$ 12.6	\$ 7.4	\$ 7.9	\$ 6.8

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The accumulated benefit obligation for the qualified pension plans was \$51.0 million and \$54.1 million at December 31, 2021 and 2020, respectively.

The following table shows information for pension plans with an accumulated benefit obligation in excess of plan assets. There were no plan assets related to these pension plans. Amounts presented are as of December 31:

<i>(in millions)</i>	2021	2020
Accumulated benefit obligation	\$ 0.4	\$ 0.4

The following table shows information for pension plans with a projected benefit obligation in excess of plan assets. There were no plan assets related to these pension plans. Amounts presented are as of December 31:

<i>(in millions)</i>	2021	2020
Projected benefit obligation	\$ 0.4	\$ 0.4

The following table shows information for OPEB plans with an accumulated benefit obligation in excess of plan assets. There were no plan assets related to these OPEB plans. Amounts presented are as of December 31:

<i>(in millions)</i>	2021	2020
Accumulated benefit obligation	\$ 1.4	\$ 1.5

The following table shows the amounts that had not yet been recognized in our net periodic benefit cost (credit) as of December 31:

<i>(in millions)</i>	Pension Benefits		OPEB Benefits	
	2021	2020	2021	2020
Net regulatory assets (liabilities)				
Net actuarial loss (gain)	\$ 10.5	\$ 15.9	\$ (0.5)	\$ 0.5
Prior service credits	—	—	(1.2)	(1.5)
Total	\$ 10.5	\$ 15.9	\$ (1.7)	\$ (1.0)

The amount of net periodic benefit cost (credit) recognized (including amounts capitalized to our balance sheets) for the years ended December 31 was as follows:

<i>(in millions)</i>	Pension Benefits			OPEB Benefits		
	2021	2020	2019	2021	2020	2019
Net periodic benefit cost (credit)	\$ 0.2	\$ 0.4	\$ 0.5	\$ (0.3)	\$ (0.1)	\$ 0.4

The weighted-average assumptions used to determine benefit obligations for the plans were as follows for the years ended December 31:

	Pension Benefits		OPEB Benefits	
	2021	2020	2021	2020
Discount rate	3.00%	2.70%	2.91%	2.58%
Rate of compensation increase	4.00%	4.00%	N/A	N/A
Assumed medical cost trend rate (Pre 65)	N/A	N/A	5.70%	5.85%
Ultimate trend rate (Pre 65)	N/A	N/A	5.00%	5.00%
Year ultimate trend rate is reached (Pre 65)	N/A	N/A	2028	2028
Assumed medical cost trend rate (Post 65)	N/A	N/A	5.60%	5.70%
Ultimate trend rate (Post 65)	N/A	N/A	5.00%	5.00%
Year ultimate trend rate is reached (Post 65)	N/A	N/A	2028	2028

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The weighted-average assumptions used to determine net periodic benefit cost for the plans were as follows for the years ended December 31:

	Pension Benefits			OPEB Benefits		
	2021	2020	2019	2021	2020	2019
Discount rate	2.70%	3.40%	4.30%	2.72%	3.39%	4.24%
Expected return on assets	7.00%	7.00%	7.25%	7.00%	7.00%	7.25%
Rate of compensation increase	4.00%	4.00%	4.00%	N/A	N/A	N/A
Assumed medical cost trend rate (Pre 65)	N/A	N/A	N/A	5.85%	6.00%	6.25%
Ultimate trend rate (Pre 65)	N/A	N/A	N/A	5.00%	5.00%	5.00%
Year ultimate trend rate is reached (Pre 65)	N/A	N/A	N/A	2028	2028	2024
Assumed medical cost trend rate (Post 65)	N/A	N/A	N/A	5.70%	5.80%	5.90%
Ultimate trend rate (Post 65)	N/A	N/A	N/A	5.00%	5.00%	5.00%
Year ultimate trend rate is reached (Post 65)	N/A	N/A	N/A	2028	2028	2028

WEC Energy Group consults with its investment advisors on an annual basis to help forecast expected long-term returns on plan assets by reviewing historical returns as well as calculating expected total trust returns using the weighted-average of long-term market returns for each of the major target asset categories utilized in the fund. For 2022, the expected return on assets assumption for the pension and OPEB plans is 7.00%.

Plan Assets

Current pension trust assets and amounts which are expected to be contributed to the trusts in the future are expected to be adequate to meet pension payment obligations to current and future retirees.

The Investment Trust Policy Committee oversees investment matters related to all of our funded benefit plans. The Committee works with external actuaries and investment consultants on an on-going basis to establish and monitor investment strategies and target asset allocations. Forecasted cash flows for plan liabilities are regularly updated based on annual valuation results. Target allocations are determined using projected benefit payment cash flows and risk analyses of appropriate investments. They are intended to reduce risk, provide long-term financial stability for the plans and maintain funded levels which meet long-term plan obligations while preserving sufficient liquidity for near-term benefit payments.

Our pension trust target asset allocations are 45% equity investments, 45% fixed income investments, and 10% private equity and real estate investments. The OPEB trust has target asset allocations of 45% equity investments and 55% fixed income investments. Equity securities include investments in large-cap, mid-cap, and small-cap companies. Fixed income securities include corporate bonds of companies from diversified industries, mortgage and other asset backed securities, commercial paper, and United States Treasuries.

Pension and OPEB plan investments are recorded at fair value. See Note 1(o), Fair Value Measurements, for more information regarding the fair value hierarchy and the classification of fair value measurements based on the types of inputs used.

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The following tables provide the fair values of our investments by asset class:

<i>(in millions)</i>	December 31, 2021								
	Pension Plan Assets				OPEB Plan Assets				
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	
Asset Class									
Equity securities:									
United States equity	\$ 9.6	\$ —	\$ —	\$ 9.6	\$ 2.2	\$ —	\$ —	\$ 2.2	
International equity	7.3	—	—	7.3	1.8	—	—	1.8	
Fixed income securities: ⁽¹⁾									
United States bonds	—	12.8	—	12.8	2.6	2.5	—	5.1	
International bonds	—	2.1	—	2.1	—	0.3	—	0.3	
	\$ 16.9	\$ 14.9	\$ —	\$ 31.8	\$ 6.6	\$ 2.8	\$ —	\$ 9.4	
Investments measured at net asset value				\$ 34.7				\$ 6.9	
Total	\$ 16.9	\$ 14.9	\$ —	\$ 66.5	\$ 6.6	\$ 2.8	\$ —	\$ 16.3	

⁽¹⁾ This category represents investment grade bonds of United States and foreign issuers denominated in United States dollars from diverse industries.

<i>(in millions)</i>	December 31, 2020							
	Pension Plan Assets				OPEB Plan Assets			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Asset Class								
Equity securities:								
United States equity	\$ 9.9	\$ —	\$ —	\$ 9.9	\$ 2.3	\$ —	\$ —	\$ 2.3
International equity	7.8	—	—	7.8	2.0	—	—	2.0
Fixed income securities: ⁽¹⁾								
United States bonds	—	13.2	—	13.2	2.3	2.4	—	4.7
International bonds	—	2.1	—	2.1	—	0.2	—	0.2
	\$ 17.7	\$ 15.3	\$ —	\$ 33.0	\$ 6.6	\$ 2.6	\$ —	\$ 9.2
Investments measured at net asset value				\$ 32.0				\$ 6.4
Total	\$ 17.7	\$ 15.3	\$ —	\$ 65.0	\$ 6.6	\$ 2.6	\$ —	\$ 15.6

⁽¹⁾ This category represents investment grade bonds of United States and foreign issuers denominated in United States dollars from diverse industries.

Cash Flows

We expect to contribute \$0.1 million to the OPEB plans in 2022, dependent upon various factors affecting us, including our liquidity position and possible tax law changes. We do not expect to make any contributions to the pension plans in 2022.

The following table shows the payments, reflecting expected future service, that we expect to make for pension and OPEB over the next 10 years:

<i>(in millions)</i>	Pension Benefits	OPEB Benefits
2022	\$ 3.1	\$ 0.8
2023	2.9	0.8
2024	3.0	0.8
2025	3.1	0.8
2026	3.0	0.7
2027-2031	15.3	3.2

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Savings Plans

WEC Energy Group sponsors 401(k) savings plans that allow substantially all of our full-time employees to contribute a portion of their pre-tax and/or after-tax income in accordance with plan-specified guidelines. A percentage of employee contributions are matched by us through a contribution into the employee's savings plan account, up to certain limits. The 401(k) savings plan includes an Employee Stock Ownership Plan. Certain employees receive an employer retirement contribution, which amounts are contributed to an employee's savings plan account based on the employee's wages, age, and years of service. Total costs incurred under all of these plans were \$1.0 million in each of 2021, 2020, and 2019.

NOTE 15—COMMITMENTS AND CONTINGENCIES

We have significant commitments and contingencies arising from our operations, including those related to unconditional purchase obligations, environmental matters, and enforcement and litigation matters.

Unconditional Purchase Obligations

We have obligations to distribute and sell natural gas to our customers and expect to recover costs related to these obligations in future customer rates. In order to meet these obligations, we routinely enter into long-term purchase and sale commitments for various quantities and lengths of time.

The following table shows our minimum future commitments related to these purchase obligations as of December 31, 2021.

<i>(in millions)</i>	Date Contracts Extend Through	Total Amounts Committed	Payments Due By Period					Later Years
			2022	2023	2024	2025	2026	
Natural gas supply and transportation	2028	\$ 86.9	\$ 16.1	\$ 15.1	\$ 14.1	\$ 11.7	\$ 12.0	\$ 17.9

Environmental Matters

Consistent with other companies in the natural gas utility industry, we face significant ongoing environmental compliance and remediation obligations related to current and past operations. Specific environmental issues affecting us include, but are not limited to, current and future regulation of GHG emissions and remediation of impacted properties, including former manufactured gas plant sites.

We have continued to pursue a proactive strategy to manage our environmental compliance obligations, including:

- the protection of wetlands and waterways, biodiversity including threatened and endangered species, and cultural resources associated with utility construction projects;
- the remediation of former manufactured gas plant sites;
- the reduction of methane emissions across our natural gas distribution system by upgrading infrastructure; and
- the reporting of GHG emissions to comply with federal clean air rules.

Air Quality

Climate Change

WEC Energy Group continues to reduce methane emissions by improving its natural gas distribution system. WEC Energy Group set a target across its natural gas distribution operations to achieve net-zero methane emissions by 2030. WEC Energy Group plans to achieve its net-zero goal through an effort that includes both continuous operational improvements and equipment upgrades, as well as the use of renewable natural gas throughout its utility systems.

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We are required to report our CO₂ equivalent emissions related to the natural gas that we distribute and sell under the EPA Greenhouse Gases Reporting Program. Based upon our preliminary analysis of the data, we estimate that we will report CO₂ equivalent emissions of approximately 1.6 million metric tonnes to the EPA for 2021.

Water Quality

Waters of the United States

In December 2021, the EPA and the United States Army Corps of Engineers together released a proposed rule to repeal the April 2020 Navigable Waters Protection Rule that defined WOTUS. The purpose of this proposed rule will be to restore regulations defining WOTUS that were in place prior to 2015 and to update certain provisions to be consistent with relevant Supreme Court decisions. The pre-2015 approach involves applying factors established through case law and agency precedents to determine whether a wetland or surface drainage feature is subject to federal jurisdiction. In January 2022, the Supreme Court granted certiorari in a case to evaluate the proper test for determining whether wetlands are WOTUS. At this point, our projects requiring federal permits are moving ahead, but we are monitoring to better understand potential future impacts.

Land Quality

Manufactured Gas Plant Remediation

We have identified sites at which we or a predecessor company owned or operated a manufactured gas plant or stored manufactured gas. We have also identified other sites that may have been impacted by historical manufactured gas plant activities. We are responsible for the environmental remediation of these sites. We are also working with the Michigan Department of Environment, Great Lakes, and Energy on our investigation and remediation planning. These sites are at various stages of investigation, monitoring, remediation, and closure.

The future costs for detailed site investigation, future remediation, and monitoring are dependent upon several variables including, among other things, the extent of remediation, changes in technology, and changes in regulation. Historically, the MPSC has allowed us to recover incurred costs, net of insurance recoveries and recoveries from potentially responsible parties, associated with the remediation of manufactured gas plant sites. Accordingly, we have established regulatory assets for costs associated with these sites.

We have established the following regulatory assets and reserves for our manufactured gas plant sites as of December 31:

<i>(in millions)</i>	2021	2020
Regulatory assets	\$ 21.9	\$ 21.8
Reserves for future environmental remediation	18.0	17.4

Enforcement and Litigation Matters

We are involved in legal and administrative proceedings before various courts and agencies with respect to matters arising in the ordinary course of business. Although we are unable to predict the outcome of these matters, management believes that appropriate reserves have been established and that final settlement of these actions will not have a material impact on our financial condition or results of operations.

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NOTE 16—SUPPLEMENTAL CASH FLOW INFORMATION

<i>(in millions)</i>	Year Ended December 31		
	2021	2020	2019
Cash paid for interest, net of amount capitalized	\$ 4.8	\$ 4.3	\$ 3.7
Cash paid (received) for income taxes, net	(11.4)	0.2	0.3
Significant non-cash investing and financing transactions:			
Accounts receivable related to construction costs	(1.0)	(0.5)	(0.6)

NOTE 17—REGULATORY ENVIRONMENT

Coronavirus Disease – 2019

The global outbreak of COVID-19 was declared a pandemic by the World Health Organization and the Centers for Disease Control and Prevention. COVID-19 has spread globally, including throughout the United States and, in turn, our service territory. In response to the COVID-19 pandemic, Michigan declared a public health emergency and issued a shelter-in-place order, which has since expired.

In April 2020, the MPSC issued a written order requiring Michigan utilities, including us, to put certain minimum protections in place during the COVID-19 pandemic. The minimum protections required by the order included the suspension of disconnections, late payment fees, deposits, and reconnection fees for certain vulnerable customers. In addition, utilities were required to extend access to and enhance the flexibility of payment plans to customers financially impacted by COVID-19.

As required in the MPSC order, we filed a response with the MPSC in April 2020 affirming the actions being taken to protect customers. These actions provided protections to more customers than required by the MPSC order, and included suspending disconnections for all residential customers, waiving deposit requirements for new service, suspending the assessment of late fees for customers that entered into payment plans, and enhancing payment plan options for all customers.

The April 2020 MPSC order also authorized all Michigan utilities to defer, for potential future recovery, uncollectible expense incurred on or after March 24, 2020 that exceeded the amounts being recovered in rates. In July 2020, the MPSC issued an order denying Michigan utilities' ability to defer additional COVID-19 related expenses and certain foregone revenues. The MPSC indicated that utilities could still seek recovery of these costs and foregone revenues by filing additional information on the specifics of their request. We filed comments with the MPSC in November 2020 indicating we had not experienced any material additional COVID-19 related expenses or foregone revenues, but will continue to monitor them and will notify the MPSC if they become material. At December 31, 2021, we had not recorded any deferrals related to the COVID-19 pandemic.

In June 2021, we worked with MPSC staff to develop a transition plan to resume collections and disconnections, while continuing to assist customers in managing their arrears balances. In accordance with the agreed upon transition plan, we resumed pre-pandemic collection activities and residential service disconnections on August 2, 2021. Flexible deferred payment arrangements will continue to be available to customers.

2021 Rate Order

In February 2020, we provided notification to the MPSC of our intent to file an application requesting an increase to our natural gas rates to be effective January 1, 2021. However, we decided that we would delay our filing of the rate case as a result of the COVID-19 pandemic.

In May 2020, we filed an application with the MPSC requesting approval to defer \$5.0 million of depreciation and interest expense during 2021 related to capital investments we made since our last rate case. In July 2020, the MPSC issued a written order approving our request. The deferral of these costs helped to mitigate the impacts from delaying the filing of the rate case.

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In March 2021, we filed our request with the MPSC to increase our natural gas rates. In July 2021, we filed with the MPSC, a settlement agreement we reached with certain intervenors, which the MPSC approved in a written order in September 2021. The order authorizes a rate increase of \$9.3 million (6.35%) and reflects a 9.85% return on equity and a common equity component average of 51.5%. The natural gas rate increase was primarily driven by our significant investment in capital infrastructure since our last rate review that resulted in revised base rates effective January 1, 2016. The order also allows us to implement a rider for our Main Replacement Program that will support recovery of planned capital investment related to pipeline replacements to maintain system safety and reliability between 2023 and 2027, without having to file a rate case. We expect approximately \$31.7 million of costs to be recovered through this rider. All costs recovered through the rider are subject to a prudence review by the MPSC. The new rates became effective January 1, 2022.

NOTE 18—NEW ACCOUNTING PRONOUNCEMENTS

Simplifying the Accounting for Income Taxes

In December 2019, the FASB issued ASU 2019-12, Simplifying the Accounting for Income Taxes. The new standard removes certain exceptions for performing intraperiod allocation and calculating income taxes in interim periods and also adds guidance to reduce complexity in certain areas, including recognizing deferred taxes for tax goodwill and allocating taxes to members of a consolidated group. The adoption of ASU 2019-12, effective January 1, 2021, did not have a significant impact on our financial statements and related disclosures.

Government Assistance

In November 2021, the FASB issued ASU No. 2021-10, Government Assistance (Topic 832). The amendments in this update increase the transparency surrounding government assistance by requiring disclosure of 1) the types of assistance received, 2) an entity's accounting for the assistance, and 3) the effect of the assistance on the entity's financial statements. The update is effective for annual periods beginning after December 15, 2021. We plan to adopt this pronouncement for our fiscal year ending on December 31, 2022, and we are currently evaluating the impact this guidance may have on our financial statements and related disclosures.

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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) Includes ARO	570,660,115		
4	Property Under Capital Leases	0		
5	Plant Purchased or Sold	0		
6	Completed Construction not Classified	0		
7	Experimental Plant Unclassified	0		
8	TOTAL (Enter Total of lines 3 thru 7)	570,660,115		
9	Leased to Others	0		
10	Held for Future Use	0		
11	Construction Work in Progress	11,421,586		
12	Acquisition Adjustments	0		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	582,081,701		
14	Accum. Prov. for Depr., Amort., & Depl.	0		
15	Net Utility Plant (Enter Total of line 13 less 14)	582,081,701		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	230,787,659		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	0		
20	Amort. of Underground Storage Land and Land Rights	0		
21	Amort. of Other Utility Plant	13,624,664		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	244,412,323		
23	Leased to Others			
24	Depreciation	0		
25	Amortization and Depletion	0		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0		
27	Held for Future Use			
28	Depreciation	0		
29	Amortization	0		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	0		
31	Abandonment of Leases (Natural Gas)	0		
32	Amort. of Plant Acquisition Adj.			
33	TOTAL Accumulated provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	244,412,323		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) _____ (e)	Other (Specify) _____ (f)	Other (Specify) _____ (g)	Common (h)	Line No.
					1
					2
570,660,115					3
0					4
0					5
0					6
0					7
570,660,115					8
0					9
0					10
11,421,586					11
0					12
582,081,701					13
0					14
582,081,701					15
					16
					17
230,787,659					18
0					19
0					20
13,624,664					21
244,412,323					22
					23
					24
					25
0					26
					27
					28
					29
0					30
					31
					32
244,412,323					33

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)					
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Acct 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Acct 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified - Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries</p>			<p>for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements.</p> <p>Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distributions of these amounts.</p>		
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1		1. Intangible Plant			
2	301	Organization	-		-
3	302	Franchises and Consents	22,656		-
4	303	Miscellaneous Intangible Plant	23,254,469		5,332,741
5		TOTAL Intangible Plant	23,277,125		5,332,741
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	-		-

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

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
					1
-	-	-	-	301	2
-	-	-	22,656	302	3
(1,792)	-	-	28,585,418	303	4
(1,792)	-	-	28,608,074		5
					6
					7
-	-	-	-	304.1	8
-	-	-	-	304.2	9
-	-	-	-	305	10
-	-	-	-	306	11
-	-	-	-	307	12
-	-	-	-	308	13
-	-	-	-	309	14
-	-	-	-	310	15
-	-	-	-	311	16
-	-	-	-	312	17
-	-	-	-	313	18
-	-	-	-	314	19
-	-	-	-	315	20
-	-	-	-	316	21
-	-	-	-	317	22
-	-	-	-	318	23
-	-	-	-	319	24
-	-	-	-	320	25
-	-	-	-		26

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
27		Natural Gas Production & Gathering Plant		
28	325.1	Producing Lands	-	-
29	325.2	Producing Leaseholds	-	-
30	325.3	Gas Rights	-	-
31	325.4	Rights-of-Way	-	-
32	325.5	Other Land	-	-
33	325.6	Other Land Rights	-	-
34	326	Gas Well Structures	-	-
35	327	Field Compressor Station Structures	-	-
36	328	Field Measuring and Regulating Station Structures	-	-
37	329	Other Structures	-	-
38	330	Producing Gas Wells-Well Construction	-	-
39	331	Producing Gas Wells-Well Equipment	-	-
40	332	Field Lines	-	-
41	333	Field Compressor Station Equipment	-	-
42	334	Field Measuring and Regulating Station Equipment	-	-
43	335	Drilling and Cleaning Equipment	-	-
44	336	Purification Equipment	-	-
45	337	Other Equipment	-	-
46	338	Unsuccessful Exploration & Development Costs	-	-
47		TOTAL Production and Gathering Plant	-	-
48		Products Extraction Plant		
49	340.1	Land	-	-
50	340.2	Land Rights	-	-
51	341	Structures and Improvements	-	-
52	342	Extraction and Refining Equipment	-	-
53	343	Pipe Lines	-	-
54	344	Extracted Products Storage Equipment	-	-
55	345	Compressor Equipment	-	-
56	346	Gas Measuring and Regulating Equipment	-	-
57	347	Other Equipment	-	-
58		TOTAL Products Extraction Plant	-	-
59		TOTAL Natural Gas Production Plant	-	-
60		SNG Production Plant (Submit Supplemental Statement)	-	-
61		TOTAL Production Plant	-	-
62		3. Natural Gas Storage and Processing Plant		
63		Underground Storage Plant		
64	350.1	Land	293,206	-

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Retirements	Adjustments	Transfers	Balance at	Acct.	Line		
(d)	(e)	(f)	End of Year	No.	No.		
			(g)				
							27
-	-	-	-	325.1			28
-	-	-	-	325.2			29
-	-	-	-	325.3			30
-	-	-	-	325.4			31
-	-	-	-	325.5			32
-	-	-	-	325.6			33
-	-	-	-	326			34
-	-	-	-	327			35
-	-	-	-	328			36
-	-	-	-	329			37
-	-	-	-	330			38
-	-	-	-	331			39
-	-	-	-	332			40
-	-	-	-	333			41
-	-	-	-	334			42
-	-	-	-	335			43
-	-	-	-	336			44
-	-	-	-	337			45
-	-	-	-	338			46
-	-	-	-				47
							48
-	-	-	-	340.1			49
-	-	-	-	340.2			50
-	-	-	-	341			51
-	-	-	-	342			52
-	-	-	-	343			53
-	-	-	-	344			54
-	-	-	-	345			55
-	-	-	-	346			56
-	-	-	-	347			57
-	-	-	-				58
-	-	-	-				59
-	-	-	-				60
-	-	-	-				61
							62
							63
-	-	-	293,206	350.1			64

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
65	350.2	Rights-of-Way	2,455	-
66	351	Structures and Improvements	3,198,005	95,473
67	352	Wells	4,177,084	1,137,852
68	352.1	Storage Leaseholds and Rights	1,666,932	-
69	352.2	Reservoirs	94,230	-
70	352.3	Non-recoverable Natural Gas	2,397,388	-
71	352.4	Gas URG-Storage Wells	-	-
72	352.5	Gas URG-Storage Leasehold & Right	-	-
73	353	Lines	1,274,898	53,131
74	354	Compressor Station Equipment	3,308,753	53,890
75	355	Measuring and Regulating Equipment	973,142	22,252
76	356	Purification Equipment	1,740,168	-
77	357	Other Equipment	40,555	-
78	358	Gas in Underground Storage-Noncurrent	-	-
79		TOTAL Underground Storage-Noncurrent	19,166,816	1,362,598
80		Other Storage Plant		
81	360.1	Land	-	-
82	360.2	Land Rights	-	-
83	361	Structures and Improvements	-	-
84	362	Gas Holders	-	-
85	363	Purification Equipment	-	-
86	363.1	Liquefaction Equipment	-	-
87	363.2	Vaporizing Equipment	-	-
88	363.3	Compressor Equipment	-	-
89	363.4	Measuring and Regulating Equipment	-	-
90	363.5	Other Equipment	-	-
91		TOTAL Other Storage Plant	-	-
92		Base Load Liquefied NG Terminating and Processing Plant		
93	364.1	Land	-	-
94	364.1a	Land Rights	-	-
95	364.2	Structures and Improvements	-	-
96	364.3	LNG Processing Terminal Equipment	-	-
97	364.4	LNG Transportation Equipment	-	-
98	364.5	Measuring and Regulating Equipment	-	-
99	364.6	Compressor Station Equipment	-	-
100	364.7	Communication Equipment	-	-
101	364.8	Other Equipment	-	-
102		TOTAL Base Load LNG Terminating and Processing Plant	-	-
103				
104		TOTAL Natural Gas Storage and Processing Plant	19,166,816	1,362,598

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
-	-	-	2,455	350.2	65
-	-	(51,704)	3,241,774	351	66
(103,823)	-	53,073	5,264,186	352	67
-	-	-	1,666,932	352.1	68
-	-	-	94,230	352.2	69
-	-	-	2,397,388	352.3	70
-	-	-	-	352.4	71
-	-	-	-	352.5	72
-	-	-	1,328,029	353	73
(31,069)	-	-	3,331,574	354	74
(7,361)	-	-	988,033	355	75
-	-	-	1,740,168	356	76
-	-	-	40,555	357	77
-	-	-	-	358	78
(142,253)	-	1,369	20,388,530		79
					80
-	-	-	-	360.1	81
-	-	-	-	360.2	82
-	-	-	-	361	83
-	-	-	-	362	84
-	-	-	-	363	85
-	-	-	-	363.1	86
-	-	-	-	363.2	87
-	-	-	-	363.3	88
-	-	-	-	363.4	89
-	-	-	-	363.5	90
-	-	-	-		91
					92
-	-	-	-	364.1	93
-	-	-	-	364.1a	94
-	-	-	-	364.2	95
-	-	-	-	364.3	96
-	-	-	-	364.4	97
-	-	-	-	364.5	98
-	-	-	-	364.6	99
-	-	-	-	364.7	100
-	-	-	-	364.8	101
-	-	-	-		102
					103
(142,253)	-	1,369	20,388,530		104

Name of Respondent		This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
105		4. Transmission Plant		
106	365.1	Land	43,629	-
107	365.2	Land Rights	927,544	-
108	365.3	Rights-of-Way	-	-
109	366	Structures and Improvements	1,149,938	-
110	367	Mains	57,991,037	810,907
111	368	Compressor Station Equipment	-	-
112	369	Measuring and Regulating Station Equipment	20,445,365	67,718
113	370	Communication Equipment	-	-
114	371	Other Equipment	-	-
115		TOTAL Transmission Plant	80,557,513	878,625
116		5. Distribution Plant		
117	374.1	Land	109,100	-
118	374.2	Land Rights	235,632	-
119	375	Structures and Improvements	158,386	-
120	376	Mains	174,018,374	12,612,324
121	377	Compressor Station Equipment	-	-
122	378	Measuring and Regulating Station Equip.-General	8,953,986	529,927
123	379	Measuring and Regulating Station Equip.-City Gate	80	-
124	380	Services	110,815,394	5,343,956
125	381	Meters	63,643,201	6,462,435
126	382	Meter Installations	-	-
127	383	House Regulators	15,933,608	221,065
128	384	House Regulator Installations	-	-
129	385	Industrial Measuring and Regulating Station Equip.	977,057	130,992
130	386	Other Property on Customer's Premises	-	-
131	387	Other Equipment	-	-
132	388	Distribution Plant - ARC Gas	1,277,488	-
133		TOTAL Distribution Plant	376,122,306	25,300,699
134		6. General Plant		
135	389.1	Land	1,206,316	-
136	389.2	Land Rights	-	-
137	390	Structures and Improvements	16,420,693	34,617
138	391	Office Furniture and Equipment	221,083	11,320
139	391.1	Computers and Computer Related Equipment	2,342,213	400,479
140	392	Transportation Equipment	7,994,260	30,271
141	393	Stores Equipment	3,404	-
142	394	Tools, Shop and Garage Equipment	2,915,629	387,961
143	395	Laboratory Equipment	529,873	-

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021		
Michigan Gas Utilities Corporation					
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
					105
-	-	-	43,629	365.1	106
-	-	-	927,544	365.2	107
-	-	-	-	365.3	108
-	-	-	1,149,938	366	109
(224,397)	-	-	58,577,547	367	110
-	-	-	-	368	111
-	-	-	20,513,083	369	112
-	-	-	-	370	113
-	-	-	-	371	114
(224,397)	-	-	81,211,741		115
					116
(192)	-	-	108,908	374.1	117
-	-	-	235,632	374.2	118
-	-	-	158,386	375	119
(340,731)	-	-	186,289,967	376	120
-	-	-	-	377	121
(33,090)	-	-	9,450,823	378	122
-	-	-	80	379	123
(228,354)	-	-	115,930,996	380	124
(1,368,706)	-	-	68,736,930	381	125
-	-	-	-	382	126
(26,998)	-	-	16,127,675	383	127
-	-	-	-	384	128
160	-	-	1,108,209	385	129
-	-	-	-	386	130
-	-	-	-	387	131
-	-	-	1,277,488	388	132
(1,997,911)	-	-	399,425,094		133
					134
-	-	-	1,206,316	389.1	135
-	-	-	-	389.2	136
(273,832)	-	24,970	16,206,448	390	137
(4,863)	-	-	227,540	391	138
(346,109)	-	-	2,396,583	391.1	139
(234,238)	-	-	7,790,293	392	140
-	-	-	3,404	393	141
(27,367)	-	-	3,276,223	394	142
(15,262)	-	-	514,611	395	143

Name of Respondent		This Report Is:	Date of Report	Year of Report
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
144	396	Power Operated Equipment	2,124,241	146,335
145	397	Communication Equipment	6,751,868	473,195
146	398	Miscellaneous Equipment	7,432	-
147		SUBTOTAL (Lines 134 thru 146)	40,517,012	1,484,178
148	399	Other Tangible Property	(23,910)	-
149		TOTAL General Plant	40,493,102	1,484,178
150		TOTAL (Accounts 101 and 106)	539,616,862	34,358,841
151	101.1	Property Under Capital Leases	-	-
152	102	Gas Plant Purchased (See Instruction 8)	-	-
153	(Less)	Gas Plant Sold (See Instruction 8)	-	-
154	102			
155	103	Experimental Gas Plant Unclassified	-	-
156		TOTAL GAS PLANT IN SERVICE	539,616,862	34,358,841

Line 66, Column (f): Transfer of security assets from WBS \$ 1,369
Transfer between utility accounts \$(53,073)

Line 67, Column (f): Transfer between utility accounts

Line 137, Column (f): Transfer of security assets from WBS

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/29/2022		December 31, 2021	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Retirements	Adjustments	Transfers	Balance at	Acct.	Line		
(d)	(e)	(f)	End of Year	No.	No.		
			(g)				
-	-	-	2,270,576	396	144		
(70,340)	-	-	7,154,723	397	145		
(3,563)	-	-	3,869	398	146		
(975,574)	-	24,970	41,050,586		147		
-	-	-	(23,910)	399	148		
(975,574)	-	24,970	41,026,676		149		
(3,341,927)	-	26,339	570,660,115		150		
-	-	-	-	101.1	151		
-	-	-	-	102	152		
-	-	-	-	(Less)	152		
				102	153		
-	-	-	-	103	154		
(3,341,927)	-	26,339	570,660,115		155		

Name of Respondent Michigan Gas Utilities Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)				
1. Report below descriptions and balances at end of year or project in process of construction (107).		Development, and Demonstration (see Account 107 of the Uniform System of Accounts).		
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		3. Minor projects (less than \$500,000) may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	CW - Partello pipeline replacement	6,908,799	19,116,351	
2	Erie Road replacement	676,277	Not Available	
3				
4	Projects with balances less than \$500,000	3,836,510	Not Available	
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43	TOTAL	11,421,586	Not Available	

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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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 218 furnish information concerning construction overheads.

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

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

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1	Internal design, engineering and supervision	771,903	
2	Allowance for funds used during construction	126,421	
3	External design, engineering and supervision	117,972	
4			
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46	TOTAL	1,016,296	35,699,463

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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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.

Internal Design, Engineering, and Supervision

The Company capitalizes salaries (including applicable labor overheads) and expenses of supervisory, engineering and clerical personnel involved with the construction and retirement of gas mains and services. Costs include design and engineering services as well as supervising, directing, and controlling activities of field employees engaged in the construction and retirement activities. The amounts are allocated to gas mains, gas services, and retirement projects based on invoices, materials, and labor charged to those projects.

Allowance for Funds Used During Construction

Allowance for Funds Used During Construction is calculated on the average monthly eligible Construction Work In Progress ("CWIP") balance using the Company's overall rate of return as reflected in the Company's most recent rate case approved by the Michigan Public Service Commission.

External Design, Engineering, and Supervision

The Company capitalizes external costs incurred for the design, engineering, and consulting services involved with the construction and retirement of gas mains and gas services. The amounts are allocated to gas mains, gas services, and retirement projects based on invoices, materials, and labor charges on those projects.

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Michigan Gas Utilities Corporation			

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

<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-211, column (d), excluding retirements of non-depreciable property.</p> <p>3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.</p>	<p>If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>
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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	220,692,820	220,692,820		
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	13,823,307	13,823,307		
4	(403.1) Deprec. and Deplet. Expense	0	0		
5	(413) Exp. of Gas Plt. Leas. to Others	0	0		
6	Transportation Expenses-Clearing	680,967	680,967		
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify):	0	0		
9	ARO Depreciation Expense 182375	57,992	57,992		
10	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 9)	14,562,266	14,562,266	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	3,340,135	3,340,135		
13	Cost of Removal	1,297,412	1,297,412		
14	Salvage	68,799	68,799		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	4,568,748	4,568,748	0	0
16	Other Debit or Credit Items (Describe):				
	Asset Transfers from WEC Business Services	1,130	1,130		
17	Land Retirements Subject to Gain/Loss Treatment	191	191		
18	Def Rev Requirement-Depr Exp (Case # U-20797)	100,000	100,000		
19	Balance End of Year (Enter Total of lines 1, 10, 15, & 17)	230,787,659	230,787,659	0	0

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

20	Production - Manufactured Gas	0	0		
21	Production and Gathering - Natural Gas	0	0		
22	Products Extraction - Natural Gas	0	0		
23	Underground Gas Storage	6,536,496	6,536,496		
24	Other Storage Plant	0	0		
25	Base Load LNG Terminating & Proc. Plt.	0	0		
26	Transmission	32,650,711	32,650,711		
27	Distribution	176,127,457	176,127,457		
28	General	15,472,995	15,472,995		
29	TOTAL (Enter total of lines 20 thru 28)	230,787,659	230,787,659	0	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
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Depreciation Cost of Removal by Plant Accounting
Per Supplemental Information Request

	Plant Account	Plant Account Name	Amount
1	351	Structures and improvements	\$ 10,419
2	352	Wells	42,981
3	352.2	Reservoirs	3,024
4	353	Lines	27,656
5	354	Compressor station equipment	56,652
6	355	Measuring and regulating equipment	19,488
7	356	Purification equipment	2,071
8	357	Other equipment	340
9	366	Structures and improvements	472
10	367	Mains	4,092
11	369	Measuring and regulating station equipment	4,056
12	375	Structures and improvements	191
13	376	Mains	565,014
14	378	Measuring and regulating station equip-General	10,115
15	379	Measuring and regulating station equip-City gate	(15)
16	380	Services	465,320
17	381	Meters	50,306
18	383	House regulators	12,911
19	390	Structures and improvements	2,047
20	391.1	Computers and computer related equipment	323
21	392	Transportation equipment	687
22	394	Tools, shop and garage equipment	981
23	396	Power operated equipment	81
24	397	Communicaiton equipment	-
25	TOTAL		\$ 1,279,212
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Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021			
GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)						
<p>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.</p> <p>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.</p> <p>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</p>			<p>of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.</p> <p>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.</p> <p>5. Report pressure base of gas volumes as 14.65 psia at 60°F.</p>			
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	\$3,132,625	\$11,262,411			\$14,395,036
2	Gas Delivered to Storage (contra Account)		\$ 21,643,702			21,643,702
3	Gas Withdrawn from Storage (contra Account)		\$ (14,669,587)			(14,669,587)
4	Other Debits or Credits (Net)	0	\$0			-
5	Balance at End of Year	3,132,625	\$18,236,526			\$21,369,151
6	Mcf	1,854,262	5,471,782			7,326,044
7	Amount Per Mcf	\$1.69	\$3.33			\$2.92
8	<i>State basis of segregation of inventory between current and noncurrent portions:</i>					

Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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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)	14,840,675	20,885,077
3	Other Accounts Receivable (Account 143) * (Disclose any capital stock subscriptions received)	2,248,615	977,263
4	TOTAL	17,089,290	21,862,340
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144) **	2,894,371	4,683,992
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	14,194,919	17,178,348
7			
8			
9	* Accounts Receivable From Employees		
10	** Michigan's Portion of Account 144		
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ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)

- Report below the information called for concerning this accumulated provision.
- Explain any important adjustments of subaccounts.
- 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	2,894,371				2,894,371
2	Prov. for uncollectibles for current year	3,025,843				3,025,843
3	Account written off (less)	1,236,222				1,236,222
4	Coll. of accounts written off	0				0
5	Adjustments (explain): Due to the Direct Write-off Method	0				0
6	Balance end of year	4,683,992	0	0	0	4,683,992
7						
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Michigan Gas Utilities Corporation			

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 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> |
|---|--|

* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the accounting company. This includes related parties.

"Control" (including the terms "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.

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	Account 146:					
2	<u>Wisconsin Public Service Corporation</u>					
3	Accounts Receivable	23,748	274,367	276,213	21,902	
4	<u>Minnesota Energy Resources Corporation</u>					
5	Accounts Receivable	903,760	382,143	1,247,674	38,229	
6	<u>The Peoples Gas Light and Coke Company</u>					
7	Accounts Receivable	474	38,513	33,387	5,600	
8	<u>North Shore Gas Company</u>					
9	Accounts Receivable	6,607	19,340	25,947	0	
10	<u>WEC Business Services LLC</u>					
11	Accounts Receivable	1,210,396	9,461,734	9,535,055	1,137,075	
12	<u>Wisconsin Electric Power Company</u>					
13	Accounts Receivable	33,274	1,247,699	1,216,081	64,892	
14	<u>WEC Energy Group, Inc.</u>					
15	Accounts Receivable	6,626,502	19,948,269	28,641,681	(2,066,910)	
16	<u>Wisconsin Gas LLC</u>					
17	Accounts Receivable	0	1,520	1,058	462	
18	<u>Bluewater Gas Storage, LLC</u>					
19	Accounts Receivable	0	10,835	10,835	0	
20						
21						
22						
23						
24						
25	TOTAL	8,804,761	31,384,420	40,987,931	(798,750)	

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
Michigan Gas Utilities Corporation			

MATERIALS 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 expense, clearing accounts, plant, etc.) affected-debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year Conv. Amts 4/1/06 (b)	Balance End of Year (c)	Department 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 and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	897,904	863,986	Gas Operations
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)	27,770	26,721	Gas Operations
10	Assigned to - Other			
11	TOTAL Account 154 <i>(Enter Total of lines 5 thru 10)</i>	925,674	890,707	Gas Operations
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) <i>(Not applicable to Gas Utilities)</i>			
15	Stores Expense Undistributed (Account 163)			
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	925,674	890,707	

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/29/2022		December 31, 2021	
PREPAYMENTS (Account 165)							
1. Report below the particulars (details) on each prepayment.				2. Report all payments for undelivered gas on line 5 and complete pages 226 to 227 showing particulars (details) for gas prepayments.			
Line No.	Nature of Prepayment (a)					Balance at End of Year (In Dollars) (b)	
1	Prepaid Insurance					600,042	
2	Prepaid Rents						
3	Prepaid Taxes (pages 262-263)						
4	Prepaid Interest on Commercial Paper						
5	Gas Prepayments (pages 226-227)						
6	Miscellaneous Prepayments: Surplus Lines of Tax					253	
7	TOTAL					600,295	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9	TOTAL	0	0		0	0	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
10	NONE						
11							
12							
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25	TOTAL	0	0		0	0	

Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

1. Report below particulars (details) concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation. *and Investigation Charges, and Account 183.2, Other Preliminary Survey and Investigation Charges.*

2. For gas companies, report separately amounts included in Account 183.1, *Preliminary Natural Gas Survey*

3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description and Purpose of Project (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Preliminary Service & Investigation	1,963	-		1,963	-
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43						
44	TOTAL					-

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

OTHER REGULATORY ASSETS (Account 182.3)

1. Report 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 Assets (a)	Balance at Beg of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Pensions	5,202,901	41,883	228	3,744,820	1,499,964
2	OPEB FAS 158	316,953	0	228	137,856	179,097
3	2016 Settlement Acctg - WACC	125,343	1,740	232	22,631	104,452
4	2017 Settlement Acctg - WACC	26,291	313	232	4,069	22,535
5	2018 Settlement Acctg - WACC	21,455	223	232	2,905	18,773
6	2019 Settlement Acctg - WACC	52,973	490	232	6,376	47,087
7	2020 Settlement Acctg	69,232	577	232	7,500	62,309
8	2021 Settlement Acctg	0	10,202	232	0	10,202
9	Reserve	(274,039)	100,491	228	10,250	(183,798)
10	Purch Acctg - WEC Energy Group Merger	6,228,795	0		945,840	5,282,955
11	Derivatives-Gas Sys Sup-Current	835,362	6,206,072	175/244	6,623,322	418,112
12	Derivatives-Gas Sys Sup-LT	3,150	7,530	244	8,730	1,950
13	ARO	1,757,066	194,185	232	4,836	1,946,415
14	Gas Federal FAS 109	229,856	11,149	254	15,910	225,095
15	Gas State FAS109	69,865	3,389	254	4,836	68,418
16	Gas Def Tax - MI Law Change	1,841,915	39,301		162,095	1,719,121
17	Purch Acctg - PEC Merger and Aquila	8,208,953	0		1,563,610	6,645,343
18	Revenue Decoupling - Under Collection	87,016	0	495	0	87,016
19	Rev Decoupling-Under Collect	0	5,000,000	403/431	0	5,000,000
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21						
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35	TOTAL	24,803,087	11,617,545		13,265,586	23,155,046

Name of Respondent	This Report Is:	Date of Report	Year of Report
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than \$50,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Misc Deferred Debit - Miscellaneous	13,137	1,000		0	14,137
2	Misc Deferred Debit - Distrib of Prop Gain/Loss	0	14,880		14,880	0
3	Misc Deferred Debit - Stock Option Taxes	0	33,789		33,789	0
4	Misc Deferred Debit - Debt Expense	0	0		0	0
5	Labor Loader/Transportation Accrual	0	0		0	0
6	Deferred Debit-Area Expansion Program	1,763,575	235,057		438,705	1,559,927
7	OpenC Bank Clearing Intermediate Acct	(75)	161,646,637		161,646,562	0
8	Misc Deferred Debit - Union Business	0	1,785		1,785	0
9	Misc Deferred Debit - Corp Credit Card	0	1,239,651		1,239,651	0
10	Misc Deferred Debit - Travel/Entertainment Card	0	15,080		15,080	0
11	Tradenname	5,218,000	0		0	5,218,000
12	Misc Deferred Debit - WEC OSIP	8,322	12,111		9,391	11,042
13	Goodwill	34,517,361	0		0	34,517,361
14	Regulatory Asset - Clean-Up Gas Expenditures	21,769,532	1,519,971		1,398,180	21,891,323
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37						
38	Misc. Work in Progress					
39	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)					
40	TOTAL	63,289,852	164,719,961		164,798,023	63,211,790

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 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				
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)			
9	Gas			
10	Accumulated Deferred Income Taxes	-		
11	Plant/Other Than Plant	4,873,615	1,645,106	2,911,187
12	Other Than Plant (FAS 109)	5,716,037		
13				
14				
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)	10,589,652	1,645,106	2,911,187
17	Other (Specify) Non-Utility	-		
18	TOTAL(Account 190 (Enter Total of lines 8, 16 & 17)	10,589,652	1,645,106	2,911,187
19	Classification of Total:			
20	Federal Income Tax	8,368,224	1,311,749	2,401,814
21	State Income Tax	2,221,428	333,357	509,373
22	Local Income Tax			

NOTES

In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages as required. and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.
4. In the space provided below, identify by amount

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			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
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							7
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							9
						-	10
			693,323			5,446,373	11
			214,830			5,501,207	12
						-	13
							14
							15
-	-	-	908,153	-	-	10,947,580	16
						-	17
-	-	-	908,153	-	-	10,947,580	18
							19
-	-	-	856,737	-	-	8,601,552	20
-	-	-	51,416	-	-	2,346,028	21
							22

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

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 to 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	Account 201 - Common Stock			
2				
3	Total Common Stock			
4				
5	Account 204 - Preferred Stock			
6				
7	Total Preferred Stock			
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Name of Respondent Michigan Gas Utilities Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021	
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 name of pledge and purposes of pledge.			
OUTSTANDING PER BALANCE SHEET <i>(Total amount outstanding without reduction for amounts held by respondents.)</i>		HELD BY RESPONDENT				
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	Line No.
	100					1
	100					2
						3
						4
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Name of Respondent		This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 & 205, 203 & 206, 207, 212)				
1. Show for each of the above accounts the amounts applying to each class and series of capital stock.		Account 203, <i>Common Stock Liability for Conversion</i> , or Account 206, <i>Preferred Stock Liability for Conversion</i> , at the end of the year.		
2. For Account 202, <i>Common Stock Subscribed</i> , and Account 205, <i>Preferred Stock Subscribed</i> , show the subscription price and the balance due on each class at the end of year.		4. For Premium on Account 207, <i>Capital Stock</i> , 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 transaction under which a conversion liability existed under				
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)	
1	Account 207 - Premium on Capital Stock		162,553,397	
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40	TOTAL	0	162,553,397	

Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)			
<p>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 account 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.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (Account 209) - State amount and give brief explanation of the</p>		<p>capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(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.</p> <p>(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.</p>	
Line No.	Item (a)	Amount (b)	
1	<u>Account 211 - Division Equity</u>		
2			
3	Balance Beginning of Year	\$	54,751
4			
5	Misc Paid In Capital - Stock Options		25,278
6			
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40	TOTAL	\$	80,029

Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)

1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, *Bonds*, 222 *Reacquired Bonds*, 223, *Advances from Associated Companies*, and 224, *Other Long-Term Debt*. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report for (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. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.

3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) name of associated companies from which advances were received.

4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1	Account 221 - Bonds			
2	3.11% Senior Notes	6/27/17	7/15/27	30,000,000
3	3.41% Senior Notes	6/27/17	7/15/32	30,000,000
4	4.01% Senior Notes	6/27/17	7/15/47	30,000,000
5	2.69% Senior Notes	4/29/20	5/1/25	60,000,000
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38	TOTAL			150,000,000

Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)

5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization number and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, *Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies*.

9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year	Line No.
Rate (in %)	Amount	Reacquired Bonds (Acct. 222)	Sinking and Other Funds		
(e)	(f)	(g)	(h)	(f)	
3.11	933,000				1
3.41	1,023,000				2
4.01	1,203,000				3
2.69	1,614,000				4
					5
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	4,773,000				37
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Name of Respondent		This Report Is:		Date of Report		Year of Report	
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/29/2022		December 31, 2021	
UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)							
1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt. 2. Show premium amounts by enclosing the figures in parentheses.				3. In column (b) show the principal amount of bonds or other long-term debt originally issued. 4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.			
Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)	AMORTIZATION PERIOD			
				Date From (d)	Date To (e)		
1	3.11% Senior Notes	30,000,000	224,947	6/27/2017	7/15/2027		
2	3.41% Senior Notes	30,000,000	224,957	6/27/2017	7/15/2032		
3	4.01% Senior Notes	30,000,000	225,001	6/27/2017	7/15/2047		
4	2.69% Senior Notes	60,000,000	479,235	4/29/2020	5/1/2025		
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Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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UNAMORTIZED DEBT EXPENSE, PREMIUM & DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226) (Cont.)

5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, *Amortization of Debt Discount and Expense*, or credited to Account 429, *Amortization of Premium on Debt - Credit*.

Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
146,491	0	22,403	124,088	1
172,581	0	14,956	157,625	2
198,771	0	7,490	191,281	3
425,809	0	98,201	327,608	4
				5
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)

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

***See definition on page 226B**

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	Account 233:					
2	<u>Integrys Energy Group, Inc.</u>					
3	Short term loan to MGU					
4	Loan 1/1-1/31/2021 Rate 0.198%	17,100,000		14,900,000	32,000,000	2,980
5	Repay 1/31/2021		13,800,000		(13,800,000)	
6	Loan 2/1-2/28/2021 Rate 0.187%			7,900,000	7,900,000	1,630
7	Repay 2/28/2021		13,300,000		(13,300,000)	
8	Loan 3/1-3/31/2021 Rate 0.220%			12,700,000	12,700,000	1,812
9	Repay 3/31/2021		12,000,000		(12,000,000)	
10	Loan 4/1-4/30/2021 Rate 0.226%			5,500,000	5,500,000	1,040
11	Repay 4/30/2021		15,500,000		(15,500,000)	
12	Loan 5/1-5/31/2021 Rate 0.201%			4,100,000	4,100,000	254
13	Repay 5/31/2021		6,100,000		(6,100,000)	
14	Loan 6/1-6/30/2021 Rate 0.183%			2,500,000	2,500,000	64
15	Repay 6/30/2021		3,300,000		(3,300,000)	
16	Loan 7/1-7/31/2021 Rate 0.180%			8,500,000	8,500,000	352
17	Repay 7/31/2021		2,600,000		(2,600,000)	
18	Loan 8/1-8/31/2021 Rate 0.179%			6,950,000	6,950,000	942
19	Repay 8/31/2021		3,725,000		(3,725,000)	
20	Loan 9/1-9/30/2021 Rate 0.172%			6,175,000	6,175,000	1,308
21	Repay 9/30/2021		5,600,000		(5,600,000)	
22	Loan 10/1-10/31/2021 Rate 0.193%			10,200,000	10,200,000	1,828
23	Repay 10/31/2021		5,700,000		(5,700,000)	
24	Loan 11/1-11/30/2021 Rate 0.204%			12,600,000	12,600,000	2,867
25	Repay 11/30/2021		6,800,000		(6,800,000)	
26	Loan 12/1-12/31/2021 Rate 0.274%			9,300,000	9,300,000	4,299
27	Repay 12/31/2021		11,200,000		(11,200,000)	
28	Total of Account 233	17,100,000	99,625,000	101,325,000	18,800,000	19,376
29						
30	Total of Account 233	17,100,000	99,625,000	101,325,000	18,800,000	19,376

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)

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

**See definition on page 226B*

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	Account 234:					
2	<u>The Peoples Gas Light and Coke Company</u>					
3	Accounts Payable	4,155	30,296	26,142		
4	Total	4,155	30,296	26,142	0	
5	<u>North Shore Gas Company</u>					
6	Accounts Payable	3,436	10,816	7,380		
7	Total	3,436	10,816	7,380	0	
8	<u>WEC Business Services LLC</u>					
9	Accounts Payable	3,093,911	31,191,105	30,776,832	2,679,638	
10	Total	3,093,911	31,191,105	30,776,832	2,679,638	
11	<u>Wisconsin Public Service Corporation</u>					
12	Accounts Payable	141,395	1,944,376	1,998,665	195,684	
13	Total	141,395	1,944,376	1,998,665	195,684	
14	<u>Minnesota Energy Resources Corporation</u>					
15	Accounts Payable	872,497	901,092	28,699	104	
16	Total	872,497	901,092	28,699	104	
17	<u>Bluewater Gas Storage, LLC</u>					
18	Accounts Payable	0	3,936	12,781	8,845	
19	Total	0	3,936	12,781	8,845	
20	<u>Integrus Holding, Inc.</u>					
21	Accounts Payable	2,825	23,862	25,336	4,299	
22	Total	2,825	23,862	25,336	4,299	
23	<u>WEC Energy Group, Inc.</u>					
24	Accounts Payable	17,853	445,998	444,046	15,901	
25	Total	17,853	445,998	444,046	15,901	
26	<u>Wisconsin Electric Power Company</u>					
27	Accounts Payable	105,285	1,612,920	1,633,646	126,011	
28	Total	105,285	1,612,920	1,633,646	126,011	
29	<u>Wisconsin Gas LLC</u>					
30	Accounts Payable	2,270	29,315	30,049	3,004	
31	Total	2,270	29,315	30,049	3,004	
32	Total of Account 234	4,243,627	36,193,716	34,983,576	3,033,486	
33	Total of Accounts 233 and 234	21,343,627	135,818,716	136,308,576	21,833,486	19,376

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

**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 no 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 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 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.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	\$14,386,301
2	Reconciling items for the Year:	
3		
4	Federal and State Taxes	3,675,449
5	Investment Tax Credit	0
6		
7	Deductions Recorded on Books Not Deducted for Return:	
8	Schedule M-1 Adjustments	
9	Benefits Accrued	(2,515,417)
10	Bad Debts	1,789,621
11	Depreciation	(22,188,709)
12	State Tax	927,367
13	Regulatory Assets/Liabilities	(7,501,392)
14	Deferred Income & Deductions	786,887
15	Lobbying	98,011
16	Taxes - Other	0
17	Contingent Liabilities	(1,008,778)
18	Charitable Contributions	0
19	Penalties	357
20		
21		
22		
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25		
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28		
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39		
40	Federal Tax Net Income	(\$11,550,303)
41	Show Computation of Tax:	
42	Federal Tax @ 21 %	(2,425,564)
43		
44	Prior Year Adjustments	489,247
45	Tax Credits	
46		(1,936,317)
48	Federal Tax Provision:	
49	Page 114, Line 15, Account 409.1	(1,420,441)
50	Page 117, Line 53, Account 409.2	(515,876)
51		(1,936,317)

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

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 material 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)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)
		(b)	(c)
1	INCOME TAXES:		
2	Federal Income		-
3			-
4			-
5			-
6	State Income		-
7			-
8			-
9	OTHER TAXES:		
10	Employer's Portion of FICA & HTAX	603,744	-
11	Unemployment Compensation	4	-
12	Unauthorized Insurance Tax	20,234	-
13	Property Taxes	6,555,777	-
14	MI Severance Tax	89	-
15	Franchise Taxes		
16	Billed Payroll Tax		
17	Federal Excise Tax		
18	Other Miscellaneous Taxes		
19	TOTAL	\$7,179,848	-

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric Account 408.1, 409.1	Gas (Account 408.1, 409.1)	Other Utility Departments (Account 408.1, 409.1)	Other Income and Deductions (Account 408.2, 409.2)
	(i)	(j)	(k)	(l)
1				
2				
3		(1,420,441)		(515,876)
4				
5				
6				
7		(627,467)		(156,801)
8				
9				
10		877,410		
11		14,749		
12		30,037		
13		6,998,434		
14				
15				
16				
17				
18		320,219		225
19	TOTAL	\$6,192,941	\$0	(\$672,452)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

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) and (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant 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)	Taxes 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)	
(1,936,317)	(8,602,970)	(5,082,216)	1,584,437	-	1
				-	2
				-	3
				-	4
				-	5
(784,268)	(2,811,049)	(1,544,149)	482,632	-	6
				-	7
				-	8
				-	9
952,061	1,510,702		45,103	-	10
14,749	14,562		191	-	11
30,037	24,764		25,507	-	12
7,983,647	7,135,965		7,403,459	-	13
	89			-	14
				-	15
				-	16
				-	17
225	225			-	18
\$6,260,134	(\$2,727,712)	(\$6,626,365)	\$9,541,329	\$0	19

DISTRIBUTION OF TAXES CHARGE (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
			74,651	9
				10
			985,213	11
				12
				13
				14
				15
				16
				17
			(320,219)	18
\$0	\$0	\$0	739,645	19

Total Expense \$6,260,134

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/29/2022		December 31, 2021	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
1. Report below information applicable to Acct 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions	Balance at Beginning of Year	Deferred for Year		Allocation to Current Year's Income		Adjustments
	(a)		(b)	Account No. (c)	Amount (d)	Account No. (e)	
1	Gas Utility						
2		432,904			411.4	18,546	
3							
4							
5							
6							
7							
8	TOTAL	432,904		0		18,546	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL						
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Name of Respondent	This Report Is:	Date of Report	Year of Report
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)

2. Fill in columns for all line items as appropriate.

Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
414,358	35.0 Years		2
			3
			4
			5
			6
			7
414,358			8
			9
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)			
1. Give description and amount of other current and accrued liabilities as of the end of year.			
2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Misc C&A Liab-Special Accruals	0	
2	Misc C&A Liab-Post Employment FAS112 - WEC	104,919	
3	Misc C&A Liab-Customer Pay Unappl - Budget	10,741,517	
4	Misc C&A Liab-Customer Pay Unappl - NonBudget	(4,711,540)	
5	Misc C&A Liab-Accrued Medical Claims (IBNR)	0	
6	Misc C&A Liab-Company Contribution 401(k)	18,000	
7	Misc C&A Liab-401(k) Pension Replacement	457,416	
8	Misc C&A Liab-Accrued Energy Aid Assistance	2,247	
9	Misc C&A Liab-Accrued Energy Aid Assistance - Company Match	1,124	
10	Misc C&A Liab-EE contribution-HAS	(100)	
11	Misc C&A Liab-Workers Compensation - incurred but not reported (IBNR)	192	
12	Misc C&A Liab-PHMSA Fees	12,308	
13	Misc C&A Liab-Employee W/H Wage Assignment	0	
14	Misc C&A Liab-Employee W/H Union Dues	0	
15	Misc C&A Liab-Employee W/H WEPAC/MIPAC	0	
16	Misc C&A Liab-Employee W/H ERSP	0	
17	Misc C&A Liab-Employee W/H ERSP Loans	0	
18	Misc C&A Liab-ERSP Other	9,140	
19	Misc C&A Liab-United Way Fund	0	
20	Misc C&A Liab-Employee Limited RSP	0	
21	Misc C&A Liab-Payroll Accrual Biweekly	186,062	
22	Misc C&A Liab-Accrued Pay at Risk - VIPP	450,222	
23	Misc C&A Liab-Payroll Accrual Absence	1,011,310	
24	Misc C&A Liab-Accrued Pay at Risk - STPP	76,261	
25	WEC Perf. Unit Liab-Current Portion	60,724	
26	Misc C&A Liab-Gas Imbalance Liability	125,980	
27	Misc C&A Liab-GCR Over/Under Collections	33,192	
28	TOTAL	8,578,974	
CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)			
Line No.	List Advances by Department (a)	Balance End of Year (b)	
28	NONE		
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41	TOTAL	0	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than \$10,000) may be grouped by classes.
4. For any undelivered gas obligations to customers under take-or-pay clauses of sale agreements, show the total amount on this page and report particulars (details) called for by page 267. Show also on this page, but as a separate items, any advance billings or receipts for gas sales or service classified in Account 253 but not related to take-or-pay arrangements.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year of Report (f)
			Contra Account (c)	Amount (d)		
1	Integrus Deferred Income Plan	0		0	0	0
2	Other Def Cr-WEC Perf. Unit Liab	64,761		94,876	45,550	15,435
3	Other Def Cr-LT Liabilities	894,950		447,475	0	447,475
4	Other Def Cr-Outst Checks Cancelled	6,575		32,376	32,358	6,557
5	LT Deposit Liability-Otsego Bldg Sale	10,500		0	10,000	20,500
6	Gas Meter Installation	0		0	0	0
7						
8						
9						
10						
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43						
44	TOTAL	976,786		574,727	87,908	489,967

Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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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 taxes relating to property not subject to accelerated amortization.
2. For Other (Specify), include deferrals relating to other

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	51,369,698	14,321,795	11,292,871
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	51,369,698	14,321,795	11,292,871
6	Other (Specify)			
7	Plant (FAS 109)	(7,354,201)		
8	Non-Utility	9,514,619		
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	53,530,116	14,321,795	11,292,871
10	Classification of TOTAL			
11	Federal Income Tax	42,410,547	10,896,338	8,984,897
12	State Income Tax	11,119,569	3,425,457	2,307,974
13	Local Income Tax			

NOTES

Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)(Continued)

income and deductions.
3. 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			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
			375,505			54,774,127	3
							4
			375,505			54,774,127	5
							6
			290,037		144,091	(7,208,255)	7
853,219	139,956					10,227,882	8
853,219	139,956		665,542		144,091	57,793,754	9
							10
664,656	117,654		665,542			45,534,532	11
188,563	22,302				144,091	12,259,222	12
							13

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

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 (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	Plant			
3	Other Than Plant			
4	Other Than Plant (FAS 109)			
5				
6	Other			
7	TOTAL Electric (Total of lines 2 thru 6)	-	-	-
8	Gas			
9	Plant	-		
10	Other Than Plant	11,945,992	6,817,331	2,878,856
11	Other Than Plant (FAS 109)	568,880		
12				
13	Other			
14	TOTAL Gas (Total of lines 9 thru 13)	12,514,872	6,817,331	2,878,856
15	Other (Specify)	-		
16	TOTAL (Account 283) (Enter total of lines 7, 14 and 15)	12,514,872	6,817,331	2,878,856
17	Classification of TOTAL			
18	Federal Income Tax	9,600,032	5,328,704	2,314,530
19	State Income Tax	2,914,840	1,488,627	564,326
20	Local Income Tax			

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Name of Respondent	This Report is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

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 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			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
						-	2
						-	3
						-	4
							5
						-	6
-	-		-		-	-	7
							8
						0	9
						15,884,467	10
					32,901	535,979	11
							12
							13
					32,901	16,420,446	14
						0	15
-	-		-		32,901	16,420,446	16
							17
					25,234	12,588,972	18
					7,667	3,831,474	19
							23

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

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)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1	Pension	0	254	0	0	0
2	OPEB	5,029,252	254	442,917	149,682	4,736,017
3	Derivatives-Gas Sys Sup-Current	127,075	254	22,151,770	24,768,353	2,743,658
4	Derivatives-Gas Sys Sup-LT	0	254	23,970	23,970	0
5	Federal Gas FAS 109	11,322,255	254	326,143	20,137	11,016,249
6	Federal Gas ITC/Other	(90,332)	254	0	0	(90,332)
7	State Gas FAS109	722,697	254	20,818	1,286	703,165
8	State Gas ITC/Other	21,866	254	1,262	78	20,682
9	2017 Tax Reform Impact Gas	4,117,117	254	731,341	45,154	3,430,930
10	Federal Gas FAS 109 Protected	9,737,835	254	493,067	17,745	9,262,513
11	State Gas FAS109 Protected	621,564	254	31,472	1,132	591,224
12	Tax Reform Savings - Gas MI	(139,857)	254	2,954,343	2,911,393	(182,807)
13	Tax Reform Remeasure - Gas MI	166,049	254	1,113,766	1,152,586	204,869
14	MI Credit C - ARAM True Up	78,384	254	3,052	359,355	434,687
15	Bonus Depreciation Refund	0	254	0	0	0
16	2010 Health Care Leg	35,682	254	7,605	470	28,547
17	Deferred Taxes	0	254	0	0	0
18						
19						
20						
21	TOTAL	31,749,587		28,301,526	29,451,341	32,899,402

NOTE: All amounts are recorded in Account 254.

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Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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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 where 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 (14.73 psia at 60°F). If billings are on a 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

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	86,537,259	76,440,881
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	28,781,665	26,419,009
5	Large (or Ind.) (See Instr. 6)	4,301,718	3,917,866
6	482 Other Sales to Public Authorities	0	0
7	484 Interdepartmental Sales	0	0
8	TOTAL Sales to Ultimate Consumers	119,620,642	106,777,756
9	483 Sales for Resale	0	0
10	TOTAL Nat. Gas Service Revenues	119,620,642	106,777,756
11	Revenues from Manufactured Gas	0	0
12	TOTAL Gas Service Revenues	119,620,642	106,777,756
13	OTHER OPERATING REVENUES		
14	485 Intracompany Transfers	0	0
15	487 Forfeited Discounts	1,277,559	922,554
16	488 Misc. Service Revenues	144,294	99,905
17	489 Rev. from Trans. of Gas of Others	20,350,783	20,942,096
18	490 Sales of Prod. Ext. from Nat. Gas	0	0
19	491 Rev. from Nat. Gas Proc. by Others	0	0
20	492 Incidental Gasoline and Oil Sales	0	0
21	493 Rent from Gas Property	12,933	12,143
22	494 Interdepartmental Rents	0	0
23	495 Other Gas Revenues	10,536,604	(543,529)
24	TOTAL Other Operating Revenues	32,322,173	21,433,169
25	TOTAL Gas Operating Revenues	151,942,815	128,210,925
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	151,942,815	
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	0	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	0	
30	Sales for Resale	0	
31	Other Sales to Pub. Auth. (Local Dist. Only)	0	
32	Interdepartmental Sales	0	
33	TOTAL (Same as Line 10, Columns (b) and (d))	0	

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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GAS OPERATING REVENUES (Account 400) (Continued)

reported figures, explain any inconsistencies in a footnote.

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
11,604,361	11,158,493			2
				3
4,274,577	4,444,914			4
767,050	826,428			5
0	0			6
0	0			7
16,645,988	16,429,835	0	0	8
0	0			9
16,645,988	16,429,835	0	0	10

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Name of Respondent		This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021
CUSTOMER CHOICE GAS OPERATING REVENUES (ACCOUNT 400)				
1. Report below <i>natural gas operating revenues</i> for each prescribed account, and manufactured gas revenues in total.		meters added. The average number of customers means the average of twelve figures at the close of each month.		
2. Natural Gas means either natural gas unmixed or any mixture of natural and manufactured gas.		4. Report quantities of natural gas sold in Mcf (14.65 psia at 60°F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.		
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of		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			
3	481 Commercial & Industrial Sales			
4	Small (or Comm.) (See Instr. 6)			
5	Large (or Ind.) (See Instr. 6)			
6	482 Other Sales to Public Authorities			
7	484 Interdepartmental Sales			
8	TOTAL Sales to Ultimate Customers			
9	483 Sales for Resale			
10	TOTAL Nat. Gas Service Revenues			
11	Revenues from Manufactured Gas			
12	TOTAL Gas Service Revenues	0	0	
13	OTHER OPERATING REVENUES			
14	485 Intracompany Transfers			
15	487 Forfeited Discounts			
16	488 Misc. Service Revenues			
17	489 Rev. from Trans. of Gas of Others	11,312,799	11,253,869	
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			
25	TOTAL Gas Operating Revenues			
26	(Less) 485 Provision for Refunds			
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	0		
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	This Report Is:	Date of Report	Year of Report	
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021	
CUSTOMER CHOICE GAS OPERATING REVENUES (ACCOUNT 400) (Continued)				
figures, explain any inconsistencies in a footnote. 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
				2
				3
				4
				5
				6
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0	0	0	0	8
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0	0	0	0	10
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Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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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 gas measured through a single meter is used for more than one class of service as here defined, as for example, for both commercial and residential purposes, assign the total to the class having the principal use.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/29/2022 (Mo, Da, Yr)		December 31, 2021	
6285-A. SALES DATA FOR THE YEAR (For the State of Michigan)							
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 (f)
1	AB. Residential service	147,239	11,604,361	86,537,259	78.81	587.73	\$ 7.46
2	A. Residential service	136,898	684,244	5,347,343	5.00	39.06	\$ 7.81
3	B. Residential space heating service	10,341	10,920,116	81,189,916	1,056.00	7,851.26	\$ 7.43
4	CD. Commercial service	11,327	4,271,774	28,762,613	377.13	2,539.30	\$ 6.73
5	C. Commercial service, except space heating						
6	D. Commercial space heating	11,327	4,271,774	28,762,613	377.13	2,539.30	\$ 6.73
7	E. Industrial service	56	766,784	4,219,024	13,692.57	75,339.71	\$ 5.50
8	F. Public street & highway lighting		2,803	19,052	-	-	\$ 6.80
9	G. Other sales to public authorities						
10	H. Interdepartmental sales						
11	I. Other sales	1	266	82,694	266.00	82,694.00	\$ 310.88
12	A-I Total sales to ultimate customers	158,623	16,645,988	119,620,642	104.94	754.12	\$ 7.19
13	J. Sales to other gas utilities for resale						
14	A-J. TOTAL SALES OF GAS	158,623	16,645,988	119,620,642	104.94	754.12	\$ 7.19
15	K. Other gas revenues						
16	A-K TOTAL GAS OPERATING REVENUE	158,623	16,645,988	\$ 119,620,642	104.94	754.12	N/A **
<p>* Report Mcf on a pressure base of 14.65 psia dry and a temperature base of 60 degrees Fahrenheit. Give two decimals. ** Not calculated because Transportation Revenue included in other gas revenues will distort the results.</p>							

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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SALES DATA BY RATE SCHEDULES FOR THE YEAR

- Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section.)
- 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 schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
- Column (c) - Using the classifications shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.
- Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 624-A.
- Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
- When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it is effective.

Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Avg. No. of Customers per month (d)	Mcf Sold (e)	Revenue (Show to nearest dollar) (f)
1	Residential	General & Heating	A & B	147,239	11,604,361	86,537,259
2	General	Heating & Cooling	C & D	11,327	4,271,774	28,762,613
3	Optional	Industrial	E	56	766,784	4,219,024
4	Other	Street Lighting	F		2,803	19,052
5	Other	Special Contract	I	1	266	82,694
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
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24						
25	Total Company			158,623	16,645,988	119,620,642

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

625-B. CUSTOMER CHOICE SALES DATA BY RATE SCHEDULES

1. Report below the distribution of customers, sales and revenues for the year by individual rate schedules. (See definition on first page of this section).

2. Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.

3. Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.

4. Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g. (A) for Residential Service, (B) Heating Service, etc.

5. Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.

6. Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.

7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	Mcf sold (e)	Revenue (Show to nearest dollar) (f)
1	Residential	General & Heating	A & B	21,253	1,644,233	6,945,985
2	General	Heating	C & D	2,792	1,435,512	4,366,815
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	TOTALS			24,045	3,079,745	11,312,800

Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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OFF-SYSTEM SALES - NATURAL GAS

Report particulars (details) concerning off-system sales. Off-system sales include all sales other than MPSC approved rate schedule sales.

Line No.	Name (a)	Point of Delivery (City or town and State) (b)	Account (c)	Dekatherms of Gas Sold (d)
1	EDG	MI	804	4,000
2	Koch Energy Services	IL	804	42,000
3	Koch Energy Services	IL	804	16,000
4	Koch Energy Services	MI	804	12,000
5	Tenaska Marketing Ventures	LA	804	30,000
6	Tenaska Marketing Ventures	LA	804	15,210
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Column (b) - Point of Delivery is in various cities or towns.

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OFF-SYSTEM SALES - NATURAL GAS (Continued)					
Revenue for Year (See Instr. 5) (e)	Average Revenue per Dekatherm (f)	Peak Day Delivery to Customers			Line No.
		Date (g)	Mcf		
			Noncoin- cidental (h)	Coin- cidental (i)	
\$16,120	\$4.0300				1
219,450	\$5.2250				2
84,760	\$5.2975				3
62,205	\$5.1838				4
167,400	\$5.5800				5
87,458	\$5.7500				6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
\$637,393					20

Name of Respondent Michigan Gas Utilities Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES -- NATURAL GAS (Account 489.1)				
1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.		4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.		
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas.				
3. Enter the average number of customers per company and/or by rate schedule.				
Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Number of Transportation Customers (b)	Average Number of Customers per Month (c)	Distance Transported (in miles) (d)*
1	Otsego Paper - Transportation of Gas	1	1	Various
2	Point of Receipt - Otsego			
3	Point of Delivery - Otsego			
4	Gas Received from ANR, Delivered to Otsego Paper			
5	Gerdau Mac Steel Monroe, Inc. - Transportation of Gas	1	1	Various
6	Point of Receipt - Monroe			
7	Point of Delivery - Monroe			
8	Gas Received from ANR & PEPL, Delivered to Gerdau Mac Steel			
9	Real Alloy Specification Inc. - Transportation of Gas	1	1	Various
10	Point of Receipt - Monroe			
11	Point of Delivery - Monroe			
12	Gas Received from ANR, Delivered to Real Alloy Specification			
13	Spartan Steel Coating	1	1	Various
14	Point of Receipt - Monroe			
15	Point of Delivery - Monroe			
16	Gas Received from ANR & CP, Delivered to Spartan Steel Coating			
17				
18				
19	Other - Transportation of Gas, Individually Less than 500,000 Mcf	123	123	Various
20	Various Points of Receipt and Delivery			
21	Various Companies from which Gas was Received and to which Delivered			
22				
23				
24				
25				
26				
TOTAL				-

* (d) Distance transported (in miles) from origin is not available because it is delivered from different suppliers.

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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES -- NATURAL GAS (Account 489.1) (Continued)					
5. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system. 6. Enter Mcf at 14.65 psia dry at 60°F. 7. Minor items (less than 1,000,000 Mcf) may be grouped.			"Note: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.233(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.
1,956,044	1,956,044	\$ 807,405	\$0.41		1 2 3 4
1,402,056	1,402,056	582,188	0.42		5 6 7 8
611,180	611,180	321,821	0.53		9 10 11 12
509,498	509,498	230,527	0.45		13 14 15 16 17
8,124,301	8,124,301	7,096,042	0.87		18 19 20 21 22 23 24 25 26
12,603,079	12,603,079	\$ 9,037,983	\$0.72		

* (e) & (f) Reported in Sales Base Pressure

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GAS OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production	913,131	908,830
3	Manufactured Gas Production <i>(Submit Supplemental Statement)</i>		
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation	0	0
7	750 Operation Supervision and Engineering	0	0
8	751 Production Maps and Records	0	0
9	752 Gas Wells Expenses	0	0
10	753 Field Lines Expenses	0	0
11	754 Field Compressor Station Expenses	0	0
12	755 Field Compressor Station Fuel and Power	0	0
13	756 Field Measuring and Regulating Station Expenses	0	0
14	757 Purification Expenses	0	0
15	758 Gas Well Royalties	0	0
16	759 Other Expenses	0	0
17	760 Rents	0	0
18	TOTAL Operation <i>(Enter Total of lines 7 thru 17)</i>	0	0
19	Maintenance		
20	761 Maintenance Supervision and Engineering	0	0
21	762 Maintenance of Structures and Improvements	0	0
22	763 Maintenance of Producing Gas Wells	0	0
23	764 Maintenance of Field Lines	0	0
24	765 Maintenance of Field Compressor Station Equipment	0	0
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment	0	0
26	767 Maintenance of Purification Equipment	0	0
27	768 Maintenance of Drilling and Cleaning Equipment	0	0
28	769 Maintenance of Other Equipment	0	0
29	TOTAL Maintenance <i>(Enter Total of lines 20 thru 28)</i>	0	0
30	TOTAL Natural Gas Production and Gathering <i>(Total of lines 18 and 29)</i>	0	0
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering	0	0
34	771 Operation Labor	0	0
35	772 Gas Shrinkage	0	0
36	773 Fuel	0	0
37	774 Power	0	0
38	775 Materials	0	0
39	776 Operation Supplies and Expenses	0	0
40	777 Gas Processed by Others	0	0
41	778 Royalties on Products Extracted	0	0
42	779 Marketing Expenses	0	0
43	780 Products Purchased for Resale	0	0
44	781 Variation in Products Inventory	0	0
45	(Less) 782 Extracted Products Used by the Utility-Credit	0	0
46	783 Rents	0	0
47	TOTAL Operation <i>(Enter Total of lines 33 thru 46)</i>	0	0

NOTE: Page 320, Line 2, Column c. Write-off of gas plant site clean-up monitoring costs.

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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	0	0	
50	785 Maintenance of Structures and Improvements	0	0	
51	786 Maintenance of Extraction and Refining Equipment	0	0	
52	787 Maintenance of Pipe Lines	0	0	
53	788 Maintenance of Extracted Products Storage Equipment	0	0	
54	789 Maintenance of Compressor Equipment	0	0	
55	790 Maintenance of Gas Measuring and Reg. Equipment	0	0	
56	791 Maintenance of Other Equipment	0	0	
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0	0	
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	0	0	
C. Exploration and Development				
60	Operation			
61	795 Delay Rentals	0	0	
62	796 Nonproductive Well Drilling	0	0	
63	797 Abandoned Leases	0	0	
64	798 Other Exploration	0	0	
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	0	0	
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases	0	41,495	
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	0	0	
69	801 Natural Gas Field Line Purchases	0	0	
70	802 Natural Gas Gasoline Plant Outlet Purchases	0	0	
71	803 Natural Gas Transmission Line Purchases	0	0	
72	804 Natural Gas City Gate Purchases	86,066,908	51,545,074	
73	804.1 Liquefied Natural Gas Purchases	0	0	
74	805 Other Gas Purchases	0	0	
75	(Less) 805.1 Purchased Gas Cost Adjustments	0	0	
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	86,066,908	51,586,569	
78	806 Exchange Gas	0	0	
79	Purchased Gas Expenses			
80	807.1 Well Expenses-Purchased Gas	0	0	
81	807.2 Operation of Purchased Gas Measuring Stations	0	0	
82	807.3 Maintenance of Purchased Gas Measuring Stations	0	0	
83	807.4 Purchased Gas Calculations Expenses	0	0	
84	807.5 Other Purchased Gas Expenses	0	0	
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	0	0	
86	808.1 Gas Withdrawn from Storage-Debit	14,722,897	12,297,243	
87	(Less) 808.2 Gas Delivered to Storage-Credit	(22,611,778)	(10,379,564)	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	0	0	
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	0	0	
90	Gas Used in Utility Operations-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit	0	0	
92	811 Gas Used for Products Extraction-Credit	0	0	
93	812 Gas Used for Other Utility Operations-Credit	(114,340)	(148,804)	
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	(114,340)	(148,804)	
95	813 Other Gas Supply Expenses	7,038	4,466	
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	78,070,725	53,359,910	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	78,983,856	54,268,740	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering	152,421	97,204	
102	815 Maps and Records	827	0	
103	816 Wells Expenses	57,768	47,011	
104	817 Line Expense	25,341	29,889	
105	818 Compressor Station Expenses	34,023	36,785	
106	819 Compressor Station Fuel and Power	0	0	
107	820 Measuring and Regulating Station Expenses	3,983	3,522	
108	821 Purification Expenses	22,772	16,421	
109	822 Exploration and Development	0	0	
110	823 Gas Losses	0	0	
111	824 Other Expenses	168,844	145,659	
112	825 Storage Well Royalties	0	0	
113	826 Rents	0	0	
114	TOTAL Operation (Enter Total of lines 101 thru 113)	465,979	376,491	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	1,777	2,390	
117	831 Maintenance of Structures and Improvements	44	527	
118	832 Maintenance of Reservoirs and Wells	43,148	99,071	
119	833 Maintenance of Lines	3,008	3,055	
120	834 Maintenance of Compressor Station Equipment	31,306	25,438	
121	835 Maintenance of Measuring and Regulating Station Equipment	0	0	
122	836 Maintenance of Purification Equipment	65,239	13,655	
123	837 Maintenance of Other Equipment	2,370	2,930	
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	146,892	147,066	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	612,871	523,557	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	0	0	
129	841 Operation Labor and Expenses	0	0	
130	842 Rents	0	0	
131	842.1 Fuel	0	0	
132	842.2 Power	0	0	
133	842.3 Gas Losses	0	0	
134	TOTAL Operation (Enter Total of lines 128 thru 133)	0	0	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	0	0	
137	843.2 Maintenance of Structures and Improvements	0	0	
138	843.3 Maintenance of Gas Holders	0	0	
139	843.4 Maintenance of Purification Equipment	0	0	
140	843.5 Maintenance of Liquefaction Equipment	0	0	
141	843.6 Maintenance of Vaporizing Equipment	0	0	
142	843.7 Maintenance of Compressor Equipment	0	0	
143	843.8 Maintenance of Measuring and Regulating Equipment	0	0	
144	843.9 Maintenance of Other Equipment	0	0	
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0	0	
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	0	0	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	0	0	0
150	844.2 LNG Processing Terminal Labor and Expenses	0	0	0
151	844.3 Liquefaction Processing Labor and Expenses	0	0	0
152	844.4 Liquefaction Transportation Labor and Expenses	0	0	0
153	844.5 Measuring and Regulating Labor and Expenses	0	0	0
154	844.6 Compressor Station Labor and Expenses	0	0	0
155	844.7 Communication System Expenses	0	0	0
156	844.8 System Control and Load Dispatching	0	0	0
157	845.1 Fuel	0	0	0
158	845.2 Power	0	0	0
159	845.3 Rents	0	0	0
160	845.4 Demurrage Charges	0	0	0
161	(Less) 845.5 Wharfage Receipts-Credit	0	0	0
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0	0
163	846.1 Gas Losses	0	0	0
164	846.2 Other Expenses	0	0	0
165	TOTAL Operation (Enter Total of lines 149 thru 164)	0	0	0
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	0	0	0
168	847.2 Maintenance of Structures and Improvements	0	0	0
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0	0
170	847.4 Maintenance of LNG Transportation Equipment	0	0	0
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0	0
172	847.6 Maintenance of Compressor Station Equipment	0	0	0
173	847.7 Maintenance of Communication Equipment	0	0	0
174	847.8 Maintenance of Other Equipment	0	0	0
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	0	0	0
176	TOTAL Liquefied Nat Gas Terminating and Processing Exp (Lines 165 & 175)	0	0	0
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	612,871	523,557	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	7,809	9,149	
181	851 System Control and Load Dispatching	0	0	
182	852 Communication System Expenses	0	0	
183	853 Compressor Station Labor and Expenses	0	0	
184	854 Gas for Compressor Station Fuel	52,636	45,388	
185	855 Other Fuel and Power for Compressor Stations	5,359	3,441	
186	856 Mains Expenses	12,853	15,677	
187	857 Measuring and Regulating Station Expenses	51,830	148,809	
188	858 Transmission and Compression of Gas by Others	0	0	
189	859 Other Expenses	22,305	14,989	
190	860 Rents	0	0	
191	TOTAL Operation (Enter Total of lines 180 thru 190)	152,792	237,453	

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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	3,856	24,406	
196	864 Maintenance of Compressor Station Equipment	0	0	
197	865 Maintenance of Measuring and Reg. Station Equipment	167,005	114,701	
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)	170,861	139,107	
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	323,653	376,560	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	642,199	657,803	
205	871 Distribution Load Dispatching	173,052	302,168	
206	872 Compressor Station Labor and Expenses	0	0	
207	873 Compressor Station Fuel and Power	0	0	
208	874 Mains and Services Expenses	2,044,327	1,973,334	
209	875 Measuring and Regulating Station Expenses-General	22,754	24,292	
210	876 Measuring and Regulating Station Expenses-Industrial	0	0	
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	207,276	273,288	
212	878 Meter and House Regulator Expenses	462,815	470,784	
213	879 Customer Installations Expenses	592,969	566,692	
214	880 Other Expenses	2,045,245	2,021,208	
215	881 Rents	34,747	17,696	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	6,225,384	6,307,265	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	0	11,278	
219	886 Maintenance of Structures and Improvements	0	0	
220	887 Maintenance of Mains	1,069,543	748,132	
221	888 Maintenance of Compressor Station Equipment	0	0	
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	67,333	79,897	
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	93,524	71,268	
225	892 Maintenance of Services	154,950	155,765	
226	893 Maintenance of Meters and House Regulators	326,365	483,891	
227	894 Maintenance of Other Equipment	463,110	285,795	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	2,174,825	1,836,026	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	8,400,209	8,143,291	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	166,213	147,638	
233	902 Meter Reading Expenses	981,410	1,306,649	
234	903 Customer Records and Collection Expenses	3,899,318	3,965,393	
235	904 Uncollectible Accounts	2,519,385	2,216,320	
236	905 Miscellaneous Customer Accounts Expenses	51,555	49,709	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	7,617,881	7,685,709	

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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	16,789	16,318
241	908 Customer Assistance Expenses	3,337,906	3,530,610
242	909 Informational and Instructional Expenses	146,451	113,476
243	910 Miscellaneous Customer Service and Informational Expenses	0	0
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	3,501,146	3,660,404
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	0	0
248	912 Demonstrating and Selling Expenses	0	0
249	913 Advertising Expenses	1,240	1,427
250	916 Miscellaneous Sales Expenses	0	0
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	1,240	1,427
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	2,821,523	2,646,310
255	921 Office Supplies and Expenses	368,730	392,587
256	(Less) (922) Administrative Expenses Transferred-Cr.	0	0
257	923 Outside Services Employed	459,134	455,908
258	924 Property Insurance	70,276	51,503
259	925 Injuries and Damages	783,864	667,060
260	926 Employee Pensions and Benefits	2,701,813	3,296,575
261	927 Franchise Requirements	0	0
262	928 Regulatory Commission Expenses	516,870	572,034
263	(Less) (929) Duplicate Charges-Cr.	0	0
264	930.1 General Advertising Expenses	1,965	0
265	930.2 Miscellaneous General Expenses	782,922	624,683
266	931 Rents	319,128	459,004
267	TOTAL Operation (Enter Total of lines 254 thru 266)	8,826,225	9,165,664
268	Maintenance		
269	935 Maintenance of General Plant	0	0
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	8,826,225	9,165,664
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	108,267,081	83,825,352

NUMBER OF GAS DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

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)	10/23/2021
2. Total Regular Full-Time Employees	136
3. Total Part-Time and Temporary Employees	1
4. Total Employees	137

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Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805)			
<p>1. Report particulars of gas purchases during the year in the manner prescribed below.</p> <p>2. Provide subheadings and totals for prescribed accounts as follows:</p> <p style="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. 804 Natural Gas City Gate Purchases. 804.1 Liquefied Natural Gas Purchases. 805 Other Gas Purchases.</p> <p>Purchases are to be reported in account number sequence, e.g. all purchases charged to Account 800, followed by charges to Account 801, etc. Under each account number, purchases should be reported by states in alphabetical order. Totals are to be shown for each account in Columns (h) and (i) and should agree with the books of account, or any differences reconciled.</p> <p>In some cases, two or more lines will be required to report a purchase, as when it is charged to more than one account.</p> <p>3. Purchases may be reported by gas purchase contract totals (at the option of the respondent) provided that the same price is being paid for all gas purchased under the contract. If two or more prices are in effect under the same contract, separate details for each price shall be reported. The name of each seller included in the contract total shall be listed on separate sheets, clearly cross-referenced. Where two or more prices are in effect the sellers at each price are to be listed separately.</p> <p>4. Purchases of less than 100,000 Mcf per year per contract from sellers not affiliated with the reporting company may (at the option of the respondent) be grouped by account number, except when the purchases were permanently discontinued during the reporting year. When grouped purchases are reported, the number of grouped purchases is to be reported in Column (b). Only Columns (a), (b), (h), (i), and (j) are to be completed for grouped purchases; however, the Commission may request additional details when necessary. Grouped non-jurisdictional purchases should be shown on a separate line.</p>		<p>5. Column instructions are as follows:</p> <p><u>Column (b)</u> - Report the names of all sellers. Abbreviations may be used where necessary.</p> <p><u>Column (c)</u> - Give the name of the producing field only for purchases at the wellhead or from field lines. The plant name should be given for purchase from gasoline outlets. If purchases under a contract are from more than one field or plant, use the name of the one contributing the largest volume. Use a footnote to list the other fields or plants involved.</p> <p><u>Columns (d) and (e)</u> - Designate the state and county where the gas is received. Where gas is received in more than one county, use the name of the county having the largest volume and by footnote list the other counties involved.</p> <p><u>Column (f)</u> - Show date of the gas purchase contract. If gas is purchased under a renegotiated contract, show the date of the original contract and the date of the renegotiated contract on the following line in brackets. If new acreage is dedicated by ratification of an existing contract show the date of the ratification, rather than the date of the original contract. If gas is being sold from a different reservoir than the original dedicated acreage pursuant to Section 2.56(f)(2) of the Commission's Rules of Practice and Procedure, place the letter "A" after the contract date.</p> <p>If the purchase was permanently discontinued during the reporting year, so indicate by an asterisk (*) in Column (f).</p> <p><u>Column (g)</u> - Show for each purchase the approximate Btu per cubic foot.</p> <p><u>Column (h)</u> - State the volume of purchased gas as measured for purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior</p> <p><u>Column (i)</u> - State the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in Column (h).</p> <p><u>Column (j)</u> - State the average cost per Mcf to the nearest hundredth of a cent. [Column (i) divided by Column (h) multiplied by 100].</p>	

Name of Respondent		This Report Is:		Date of Report	Year of Report
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/29/2022	December 31, 2021
GAS PURCHASES (Accounts 800, 801, 802, 803, 804, and 805) (Continued)					
Line No.	Account Number (a)	Name of Seller * (Designate Associated Companies) (b)	Name of Producing Field or Gasoline Plant (c)	State (d)	
1	800	<u>* Natural Gas Local Production Suppliers to Michigan Gas Utilities Corporation</u>			
2		Christian Oil Company			
3		West Hopkins Petroleum Company			
4					
5					
6					
7					
8					
9					
10	804	<u>* Natural Gas Suppliers to Michigan Gas Utilities Corporation</u>			
11		BP Canada Energy Marketing Co.			
12		Chevron Natural Gas			
13		Citadel Energy Marketing LLC			
14		Conoco Phillips Company			
15		Direct Energy Business Marketing, LLC			
16		DTE Energy Trading			
17		EDF Trading North America, LLC			
18		Exelon			
19		Koch Energy Services, LLC			
20		Mercuria Energy America, Inc.			
21		Repsol Energy North America Corp.			
22		Spire Marketing Inc.			
23		Tenaska Marketing Ventures			
24		Twin Eagle Resource Management			
25		Wells Fargo Commodities LLC			
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Name of Respondent		This Report Is:		Date of Report	Year of Report	
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/29/2022	December 31, 2021	
GAS PURCHASES (Accounts 800, 801, 802, 803, 804, and 805) (Continued)						
County (e)	Date of Contract (f)		Gas ** Purchased-Mcf (14.73 psia 60 F) (h)	Cost of Gas (i)	Cost Per Mcf (cents) (j)	Line No.
			-	\$ -	-	1
			No Local Production recorded in 2021			2
						3
						4
						5
						6
						7
						8
			17,046,277	\$ 74,030,128	434.29	9
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Name of Respondent		This Report Is:		Date of Report		Year of Report	
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/29/2022		December 31, 2021	
GAS USED IN UTILITY OPERATIONS-CREDIT (Accounts 810, 811, 812)							
1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.				4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the Mcf of gas used, omitting entries in columns (d) and (e).			
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.				5. Report pressure base of measurement of gas volumes at 14.73 psia at 60°F.			
3. If the reported Mcf for any use is an estimated quantity, state such fact in a footnote.							
Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas			Manufactured Gas	
			Mcf of Gas Used (c)	Amount of Credit (d)	Amount per Mcf (In Cents) (e)	Mcf of Gas Used (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel-Cr	854/855	14,243	52,636			
2	811 Gas used for Products Extraction-Cr						
3	Gas Shrinkage and Other Usage in Respndt's Own Proc.						
4	Gas Shrinkage, Etc. for Respdt's Gas Processed by Others						
5	812 Gas used for Other Util. Oprs-Cr (Rpt sep. for each prin. use. Group minor uses)						
6	812.1 Gas used in Util. Oprs-Cr (Nonmajor only)	Various	27,964	61,704			
7							
8							
9							
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25	TOTAL		42,207	114,340	270.90		

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
Michigan Gas Utilities Corporation			
OTHER GAS SUPPLY EXPENSES (Account 813)			
Report other gas supply expenses by descriptive titles which clearly indicate the nature of such expenses. Show maintenance expenses separately. Indicate the functional classification and purpose of property to which any expenses relate.			
Line No.	Description (a)	Amount (in dollars) (b)	
1	WBS Labor	5,891	
2	WBS NonLabor	496	
3	Exempt Goal Sharing	651	
4			
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50	TOTAL	7,038	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)			
1	Industry association dues		101,871
2	Experimental and general research expenses		
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent		
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)		
5	Intercompany NonLabor Allocated		624,949
6	Intercompany Labor Allocated		31,352
7	Bank Service Charges		24,750
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46	TOTAL		782,922

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Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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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.
2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals

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

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

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant (404xxx)			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground gas storage plant	310,563		20,170
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant	1,718,315		
9	Distribution plant	10,308,950		
10	General plant	1,485,479		
11	Common plant-gas			
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24				
25	TOTAL	13,823,307	-	20,170

Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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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 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),(404200) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
	3,345,490	3,345,490	Intangible plant	1
		0	Production plant, manufactured gas	2
		0	Production and gathering plant, natural gas	3
		0	Products extraction plant	4
		330,733	Underground gas storage plant	5
		0	Other storage plant	6
		0	Base load LNG terminating and processing plant	7
		1,718,315	Transmission plant	8
		10,308,950	Distribution plant	9
		1,485,479	General plant	10
		0	Common plant-gas	11
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-	3,345,490	17,188,967	TOTAL	25

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

Section B. Factors Used in Estimated Depreciation Charges

Line No.	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)
1	Intangible Plant	26,798	0.000%
2	Storage Plant	19,090	0.000%
3	Transmission Plant	80,939	0.000%
4	Distribution Plant	384,199	0.000%
5	General Plant	29,705	0.000%
6			
7			
8			
9			
10			

Notes to Depreciation, Depletion and Amortization of Gas Plant
Column (b) balances were obtained using a twelve month average.

Name of Respondent	This Report Is:	Date of Report	Year of Report
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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 amortization 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	Miscellaneous Amortization (425)	0
2	Total - 425	0
3		
4	Donations (426.1)	
5	Company Match of Energy Aid Assistance	52,551
6	Rate Case Settlement-Donation to The Salvation Army	100,000
7	Total - 426.1	152,551
8		
9	Life Insurance (426.2)	0
10	Total - 426.2	0
11		
12	Penalties (426.3)	
13	WBS Tax Penalties	357
14	Total - 426.3	357
15		
16	Expenditures for Certain Civic, Political and Related Activities (426.4)	40,174
17	Total - 426.4	40,174
18		
19	Other Deductions (426.5)	5,305
20	Total - 426.5	5,305
21		
22	Interest on Debt to Assoc Companies (430)	
23	Int Exp - Short Term Debt	0
24	I/C Interest Exp - TEG and WEC Holdings	44,819
25	Total - 430	44,819
26		
27	Other Interest Expense (431)	
28	Interest Exp Customer Deposits	(77,993)
29	Interest Exp Cash Discount Taken	(14,257)
30	Interest Exp Credit Facility	120,511
31	Interest Exp Tax	9,959
32	Interest Exp Other - Def Rev Requirement	(4,900,000)
33	Total - 431	(4,861,780)
34		
35		
36		
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40		
41		(4,618,574)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021
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 basis 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 basis 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 leases on a basis other than that of a fixed annual rental, state the method of determining 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 - Revenue from Contract Work	-	
2			
3	Account 417 - Revenues from Non-Utility Operations		
4	Revenue	-	
5	Operating Expenses	-	
6			
7	Account 418 - Nonoperating Rental Income	-	
8			
9	Account 419 - Interest & Dividend Income	60	
10			
11	Account 419.1 - Funds During Construction	85,694	
12			
13	Account 421 - Misc Non-Operating Income	(1,200)	
14			
15	Account 421.1 - Gain on Disposition of Property	14,688	
16			
17	Total Other Income	99,242	
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Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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GAIN OR LOSS ON DISPOSITION OF PROERTY (Account 421.1 and 421.2)

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.
2. Individual gains for losses relating to property with an original cost of less than \$100,000 may be grouped

with the number of such transactions disclosed in column (a).
3. Give the date of Commission approval of journal entries in columns (b), when approval is required. Where approval is required but has not been received, give explanation following item in column (a). (See account 102, Utility Plant Purchased or Sold.)

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2	Minor Sale (1 property)	192		14,688	
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4					
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16					
17	Total Gain				

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021
EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES (Account 426.4)			
<p>1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.</p> <p>2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in</p>		<p>reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.</p> <p>3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.</p> <p>4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.</p> <p>5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.</p> <p>NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.</p>	
Line No.	Item (a)	Amount (b)	
1	Labor	\$	3,918
2	Non-Labor		3,140
3	Consulting		27,974
4	Corporate Memberships		5,083
5	Miscellaneous Expense		59
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32	TOTAL		40,174

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Name of Respondent Michigan Gas Utilities Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021	
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 Licensing & Regulatory Affairs				
2	2020/2021 Public Utility Assessment				
3	Third Quarter	98,114		98,114	
4	Prior Year Credit	(79,520)		(79,520)	
5					
6	Dept. of Licensing & Regulatory Affairs				
7	2020/2021 Public Utility Assessment				
8	Fourth Quarter	98,114		98,114	
9	Public Act 341 of 2016, as amended	16,516		16,516	
10	PA 304 of 1982				
11					
12	Dept. of Licensing & Regulatory Affairs				
13	2021/2022 Public Utility Assessment				
14	First Quarter	86,223		86,223	
15					
16	Dept. of Licensing & Regulatory Affairs				
17	2021/2022 Public Utility Assessment				
18	Second Quarter	86,223		86,223	
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37	TOTAL	305,670	0	305,670	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

REGULATORY COMMISSION EXPENSES (Continued)

3. 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 (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.

5. 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)	
							1
							2
	928000	98,114					3
	928000	(79,520)					4
							5
							6
							7
							8
	928000	98,114					9
	928000	16,516					10
							11
							12
	928000	86,223					13
							14
							15
							16
	928000	86,223					17
							18
							19
							20
							21
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							23
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							27
							28
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							35
							36
		305,670	0		0	0	37

Name of Respondent	This Report Is:	Date of Report	Year of Report	
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021	
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 <i>(Enter Total of lines 3 thru 9)</i>	0		
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maint. <i>(Total of lines 12 thru 15)</i>	0		
17	Total Operation and Maintenance			
18	Production <i>(Enter Total of lines 3 and 12)</i>	0		
19	Transmission <i>(Enter Total of lines 4 and 13)</i>	0		
20	Distribution <i>(Enter Total of lines 5 and 14)</i>	0		
21	Customer Accounts <i>(Line 6)</i>	0		
22	Customer Svc. and Informational <i>(Line 7)</i>	0		
23	Sales <i>(Line 8)</i>	0		
24	Administrative and General <i>(Enter Total of lines 9 & 15)</i>	0		
25	TOTAL Oper. And Maint. <i>(Total of lines 18 thru 24)</i>	0		
26	GAS			
27	Operation			
28	Production-Manufactured Gas	0		
29	Production-Nat. Gas (Including Expl. And Dev.)	0		
30	Other Gas Supply	262,633		
31	Storage, LNG Terminating and Processing	285,132		
32	Transmission	14,144		
33	Distribution	4,588,041		
34	Customer Accounts	2,001,506		
35	Customer Service and Informational	311,486		
36	Sales	0		
37	Administrative and General	3,042,476		
38	TOTAL Operation <i>(Enter Total of lines 28 thru 37)</i>	10,505,418		

Name of Respondent	This Report Is:	Date of Report	Year of Report	
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021	
DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Line No.	Classification	Direct Payroll Distribution	Allocation of Payroll Charged for Clearing Accounts	Total
	(a)	(b)	(c)	(d)
	GAS (Continued)			
39	Maintenance			
40	Production-Manufactured Gas	0		
41	Production-Natural Gas	0		
42	Other Gas Supply	0		
43	Storage, LNG Terminating and Processing	21,091		
44	Transmission	100,466		
45	Distribution	1,244,715		
46	Administrative and General	0		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	1,366,272		
48	Total Operation and Maintenance	11,871,690		
49	Production-Manufactured Gas (Total of lines 28 and 40)	0		
50	Production-Nat. Gas (Including Expl. & Dev.) (Total of lines 29 and 41)	0		
51	Other Gas Supply (Enter Total of lines 30 and 42)	262,633		
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)	306,223		
53	Transmission (Lines 32 and 44)	114,610		
54	Distribution (Lines 33 and 45)	5,832,756		
55	Customer Accounts (Line 34)	2,001,506		
56	Customer Service and Informational (Line 35)	311,486		
57	Sales (Line 36)	0		
58	Administrative and General (Lines 37 and 46)	3,042,476		
59	TOTAL Operation & Maint. (total of lines 49 thru 58)	11,871,690	32,508	11,904,198
60	OTHER UTILITY DEPARTMENTS			
61	Operation and Maintenance	0	0	0
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	11,871,690	32,508	11,904,198
63	UTILITY PLANT			
64	Construction (By Utility Departments)			
65	Electric Plant	0	0	0
66	Gas Plant	4,348,864	1,107,143	5,456,007
67	Other	0	0	0
68	TOTAL Construction (Total of lines 65 thru 67)	4,348,864	1,107,143	5,456,007
69	Plant Removal (By Utility Departments)			
70	Electric Plant	0	0	0
71	Gas Plant	232,342	13,870	246,212
72	Other	0	0	0
73	TOTAL Plant Removal (Total of lines 70 thru 72)	232,342	13,870	246,212
74	Other Accounts (Specify)			
74	Clearing - Gas Eng, Mapp, Prj Mgt	844,911	(844,911)	0
75	Clearing - Store Room	277,537	(277,537)	0
76	Clearing - Fleet	28,129	(28,129)	0
77	Preliminary Service & Investigating (Acct 183)	3,274	0	3,274
78	Other	36,840	9,695	46,535
79	InterCompany (Associated Companies)	(4,493,666)	(12,638)	(4,506,304)
80	TOTAL Other Accounts	(3,302,975)	(1,153,520)	(4,456,495)
81	TOTAL SALARIES AND WAGES	13,149,921	1	13,149,922

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

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	Accenture	IT Consulting/Support	Fees	108	\$ 380,916
2	161 N Clark St	IT Consulting/Support	Fees	107	747,285
3	Chicago, IL 60601-3200				\$ 1,128,201
4					
5	Atwell	O&M Services	Fees	887	\$ 39,756.00
6	2 Towne Sq Ste 700	Construction Services	Fees	107	296,257
7	Southfield, MI 48076				\$ 336,013
8					
9	Automotive Rentals, Inc.	O&M Services	Fees	874	\$ 321,858
10	PO Box 5039				
11	Mt Laurel, NJ 08054				
12					
13	Cleveland Integrity Services, Inc.	Inspection/Testing Services	Fees	107	\$ 487,157
14	PO Box 338				
15	Stanwood, MI 49346				
16					
17	Ernst & Young US LLP	IT Consulting/Support	Fees	107	\$ 737,351
18	200 Plaza Dr				
19	Secaucus, NJ 07094				
20					
21	Kent Power, Inc.	O&M Services	Fees	887	\$ 84,545
22	PO Box 327	O&M Services	Fees	894	3,079
23	Kent City, MI 49330	Construction Services	Fees	107	1,670,721
24		Construction Services	Fees	108	47,492
25					\$ 1,805,837
26					
27	Northern Pipeline Construction Co.	Construction Services	Fees	107	1,585,017
28	750 E Diehl Rd Ste 135				
29	Naperville, IL 60563				
30					
31	Tegrete Corp.	O&M Services	Fees	880	\$ 5,000
32	4111 Mackenzie Ct NE Ste 1000	O&M Services	Fees	921	251,977
33	St Michael, MN 55376				\$ 256,977
34					
35	The Hydaker Wheatlake Co.	O&M Services	Fees	878	\$ 1,260
36	420 Roth St	O&M Services	Fees	887	90,604
37	Reed City, MI 49677	O&M Services	Fees	892	1,722
38		O&M Services	Fees	894	36
39		Construction Services	Fees	107	5,786,011
40		Construction Services	Fees	108	67,389
41					\$ 5,947,022
42					
43	TOTAL				\$ 12,605,433

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Name of Respondent		This Report Is:	Date of Report	Year of Report	
Michigan Gas Utilities Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021	
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
<p>1. In column (a) report the name of the associated company.</p> <p>2. In column (b) describe the affiliation (percentage ownership, etc.).</p> <p>3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.).</p> <p>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	Wisconsin Electric Power	Subsidiary of WEC	Generation	Various	(1,668)
2	Company	Energy Group, Inc.			
3					
4	Wisconsin Public Service	Subsidiary of WEC	Customer Service & Operations	Various	(964)
5	Corporation	Energy Group, Inc.	Michigan Operations	Various	(528)
6			Other Corporate Charges	Various	0
7					
8					
9	Minnesota Energy Resources	Subsidiary of WEC	Customer Service & Operations	Various	9,947
10	Corporation	Energy Group, Inc.	Customer Service	Various	487
11			Michigan Operations	Various	(15,322)
12			Corporate Center	Various	591
13			Other Corporate Charges	Various	(2,149)
14					
15					
16	WEC Business Services LLC	Subsidiary of WEC	Michigan Operations	Various	85
17		Energy Group, Inc.	Other Corporate Charges	Various	(128,297)
18					
19					
20	Wisconsin Gas LLC	Subsidiary of WEC	Customer Services & Operations	Various	(666)
21		Energy Group, Inc.			
22					
23					
24					
25					
26					
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

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.
		Various	0	(1,668)	(1)	1
						2
						3
		Various	0	(964)	(1)	4
		Various	(1,421)	(1,949)	(1)	5
		Various	(192)	(192)	(1)	6
				(3,105)		7
						8
		Various	0	9,947	(1)	9
		Various	(67)	420	(1)	10
		Various	(3,353)	(18,675)	(1)	11
		Various	0	591	(1)	12
		Various	(1,464)	(3,613)	(1)	13
				(11,330)		14
						15
		Various	0	85	(1)	16
		Various	(417)	(128,714)	(1)	17
				(128,629)		18
						19
		Various	0	(666)	(1)	20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
			Total	(145,398)		

- (1) Fully Loaded Cost
- (2) Market
- (3) Tariff
- (4) Actual Cost
- (5) Contract

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

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 income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Wisconsin Electric Power	Subsidiary of WEC	Generation	Various	69,358
2	Company	Energy Group, Inc.	Customer Service & Operations	Various	16,960
3			Customer Service	Various	38,192
4			Corporate Center	Various	280
5			Other Corporate Charges	Various	2,783
6					
7					
8	Wisconsin Public Service	Subsidiary of Integrys	Generation	Various	0
9	Corporation	Holding, Inc.	Customer Service & Operations	Various	1,254
10			Michigan Operations	Various	3,395
11			Other Corporate Charges	Various	0
12					
13					
14	The Peoples Gas Light & Coke	Subsidiary of Peoples	Michigan Operations	Various	30
15	Company	Energy , LLC	Corporate Center	Various	678
16					
17					
18	North Shore Gas Company	Subsidiary of Peoples	Purchased Power	Various	91,200
19		Energy , LLC			
20					
21	Minnesota Energy Resources	Subsidiary of Integrys	Customer Service & Operations	Various	0
22	Corporation	Holding, Inc.	Michigan Operations	Various	32
23					
24					
25	Wisconsin Gas LLC	Subsidiary of WEC	Generation	Various	0
26		Energy Group, Inc.	Customer Service & Operations	Various	0
27					
28					
29	WEC Energy Group, Inc.	Holding Company	Intercompany Interest	Various	25,443
30					
31					
32	Integrys Holding, Inc.	Subsidiary of WEC	Intercompany Interest	Various	0
33		Energy Group, Inc.			
34					
35					

Name of Respondent	This Report Is:	Date of Report	Year of Report
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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 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.
		Various	14,647	84,005	(1)	1
		Various	0	16,960	(1)	2
		Various	0	38,192	(1)	3
		Various	0	280	(1)	4
		Various	0	2,783	(1)	5
				142,220		6
						7
		Various	4,220	4,220	(1)	8
		Various	203,264	204,518	(1)	9
		Various	0	3,395	(1)	10
		Various	44,807	44,807	(1)	11
				256,940		12
						13
		Various	0	30	(1)	14
		Various	0	678	(1)	15
				708		16
						17
		Various	0	91,200	(1)	18
						19
						20
		Various	43	43	(1)	21
		Various	0	32	(1)	22
				75		23
						24
		Various	23,333	23,333	(1)	25
		Various	559	559	(1)	26
				23,892		27
						28
		Various	0	25,443	(1)	29
						30
						31
		Various	19,376	19,376	(1)	32
						33
						34
			Subtotal	559,854		35

- (1) Fully Loaded Cost
- (2) Market
- (3) Tariff
- (4) Actual Cost
- (5) Contract

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

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 income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	WEC Business Services LLC	Subsidiary of WEC	Generation	Various	450,849
2		Energy Group, Inc.	Customer Service & Operations	Various	164,847
3			Customer Service	Various	3,784,997
4			Illinois Operations	Various	5,854
5			Michigan Operations	Various	180,440
6			Other Corporate Charges	Various	2,723,051
7			Regulatory Amortization	Various	482,411
8			Property Transfers	Various	0
9					
10			<u>Corporate Center</u>		
11			Information Technology	Various	2,278,127
12			Finance	Various	926,420
13			Administrative Services	Various	216,088
14			Supply Chain	Various	85,723
15			Human Resources & Ethics & Comp	Various	311,844
16			Communications	Various	235,209
17			Chief Executive	Various	291,648
18			Audit	Various	45,071
19			Dues & Memberships	Various	95,330
20			Legal Affairs & Governance	Various	520,786
21			Environmental	Various	122,707
22			External Affairs	Various	391,530
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					

Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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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 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.
		Various	1,633	452,482	(1)	1
		Various	336,921	501,768	(1)	2
		Various	2,842,272	6,627,269	(1)	3
		Various	0	5,854	(1)	4
		Various	1,399	181,839	(1)	5
		Various	7	2,723,058	(1)	6
		Various	0	482,411	(1)	7
		Various	25,208	25,208	(1)	8
						9
						10
		Various	571,960	2,850,087	(1)	11
		Various	4	926,424	(1)	12
		Various	5,131	221,219	(1)	13
		Various	3,915	89,638	(1)	14
		Various	0	311,844	(1)	15
		Various	0	235,209	(1)	16
		Various	0	291,648	(1)	17
		Various	0	45,071	(1)	18
		Various	0	95,330	(1)	19
		Various	0	520,786	(1)	20
		Various	0	122,707	(1)	21
		Various	0	391,530	(1)	22
				<u>17,101,382</u>		23
						24
						25
						26
						27
						28
						29
						30
						31
						32
			Total	17,661,236		33

- (1) Fully Loaded Cost
- (2) Market
- (3) Tariff
- (4) Actual Cost
- (5) Contract

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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COMPRESSOR STATIONS

1. Report below particulars (details) concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Relatively small field compressor stations may be grouped by production areas. Show the number of stations grouped. Designate any station held under a title other than full ownership. State in a footnote the name of owner or co owner, the nature of respondent's title, and percent of ownership,

Line No.	Name of Station and Location (a)	Number of Employees (b)	Plant Cost (c)
1	Unit #6 Underground Compressor Station	3	
2	Unit #5 Underground Compressor Station	3	
3			
4			
5			
6			3,331,574
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Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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COMPRESSOR STATIONS (Continued)

if jointly owned. Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote the size of each such unit, and the date each such unit was placed in operation.
3. For column (d), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Expenses (Except depreciation and taxes)		Gas for Compressor Fuel Mcf (14.65 psia at 60°F) (f)	Operation Data			Line No.
Fuel or Power (d)	Other (e)		Total Compressor Hours of Operation During Year (g)	No of Compr. Operated at Time of Station Peak (h)	Date of Station Peak (i)	
		13,935	2,157	N/A	N/A	1
		286	50	N/A	N/A	2
						3
						4
						5
52,636	104,304					6
						7
						8
						9
						10
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Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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Per Supplemental Information Request

**Partello Compressor Station
Olivet, Michigan**

	<i>Unit #6 Storage</i>					<i>Unit #5 Storage</i>				
	2021	2020	2019	2018	2017	2021	2020	2019	2018	2017
Hours in Service (annually)	2157	2401	2429	2903	3045	286	122	257	391	272
Date of Last Major Outage	NONE					NONE				
Hours Offline During Last Major Outage	NONE					NONE				
Corrective Action Taken	NONE					NONE				

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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Per Supplemental Information Request

**Partello Compressor Station
Olivet, Michigan**

	Unit #6	Unit #5
Type of Prime Mover	Caterpillar 3516TALE	Waukesha L5108GU
Fuel System	Natural Gas	Natural Gas
Horsepower	Approx. 1197	Approx. 750
Flow Capacity	10,000 to 21,000 MCF/Day	9,000 to 16,000 MCF/Day
Year Manufactured	2005	1982
Year In Service	2005	1982
Installation Cost	\$1,340,000	\$565,000

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021
GAS STORAGE PROJECTS			
<p>1. Report particulars (details) for total gas storage projects.</p> <p>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).</p>		<p>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.</p>	
Line No.	Item (a)	Total Amount (b)	
1	Natural Gas Storage Plant		
2	Land and Land Rights	295,661	
3	Structures and Improvements	3,241,774	
4	Storage Wells and Holders	9,422,737	
5	Storage Lines	1,328,029	
6	Other Storage Equipment	6,100,331	
7	TOTAL (Enter Total of Lines 2 Thru 6)	20,388,532	
8	Storage Expenses		
9	Operation	465,979	
10	Maintenance	146,892	
11	Rents	-	
12	TOTAL (Enter Total of Lines 9 Thru 11)	612,871	
13	Storage Operations (In Mcf @ 14.65 Psia)		
14	Gas Delivered to Storage		
15	January	26,411	
16	February	116,690	
17	March	230,887	
18	April	114,562	
19	May	892,458	
20	June	1,217,262	
21	July	680,246	
22	August	575,674	
23	September	1,061,440	
24	October	398,596	
25	November	82,718	
26	December	260,068	
27	TOTAL (Enter Total of Lines 15 Thru 26)	5,657,012	
28	Gas Withdrawn from Storage		
29	January	1,048,634	
30	February	1,325,230	
31	March	530,131	
32	April	543,740	
33	May	105,847	
34	June	4,211	
35	July	10,497	
36	August	5,488	
37	September	13,836	
38	October	94,686	
39	November	1,235,492	
40	December	461,344	
41	TOTAL (Enter Total of Lines 29 Thru 40)	5,379,136	

Name of Respondent Michigan Gas Utilities Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
GAS STORAGE PROJECTS (Continued)				
Line No.	Item (a)			Total Amount (b)
	Storage Operations (In Mcf)			
42	Top or Working Gas End of Year (1)			5,484,635
43	Cushion Gas (Including Native Gas) (2)			3,519,000
44	Total Gas in Reservoir (Enter Total of Line 42 and Line 43) (1)			9,003,635
45	Certificated Storage Capacity (2)			7,242,000
46	Number of Injection - Withdrawal Wells (2)			12
47	Number of Observation Wells (2)			7
48	Maximum Day's Withdrawal from Storage (2)			25,852
49	Date of Maximum Days' Withdrawal (2)			02/18/21
50	LNG Terminal Companies (In Mcf)			
51	Number of Tanks			
52	Capacity of Tanks			
53	LNG Volumes			
54	a) Received at "Ship Rail"			
55	b) Transferred to Tanks			
56	c) Withdrawn from Tanks			
57	d) "Boil Off" Vaporization Loss			
58	e) Converted to Mcf at Tailgate of Terminal			

(1) Includes both MGU owned storage fields and gas stored for MGUC by Washington 10 Storage Corp., Consumer's Energy Company, and ANR Pipeline Company, all under storage contract.

(2) Includes only MGU owned storage fields.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/29/2022	December 31, 2021

DISTRIBUTION AND TRANSMISSION LINES

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

Line No.	Designation (Identification) of Line or Group of Lines		Total Miles of Pipe (to 0.1) (b)
	(a)		
1	DISTRIBUTION		
2	Benton Harbor	<=1"	4.8
3		2"	619.7
4		3"	3.3
5		4"	364.5
6		6"	46.6
7		8"	24.1
8		10"	0.0
9		12"	4.7
10			
11	Grand Haven	<=1"	2.2
12		2"	319.8
13		3"	1.2
14		4"	164.0
15		6"	20.6
16		10"	8.9
17		12"	11.0
18			
19	Otsego	<=1"	1.3
20		2"	251.5
21		3"	0.8
22		4"	250.7
23		6"	35.9
24		8"	12.6
25		12"	0.0
26			
27	Coldwater & Partello	<=1"	1.6
28		2"	400.4
29		3"	4.6
30		4"	295.6
31		6"	66.5
32		8"	79.7
33		10"	2.8
34		12"	2.5
35			
36	Monroe	<=1"	3.6
37		2"	497.4
38		3"	8.1
39		4"	414.2
40		6"	96.7
41		8"	22.1
42		10"	29.9
43		12"	21.8
44	All lines are located in the State of Michigan.		
45	TOTAL		4,095.7

Name of Respondent	This Report Is:	Date of Report	Year of Report
Michigan Gas Utilities Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2022	December 31, 2021

DISTRIBUTION AND TRANSMISSION LINES (Continued)

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

Line No.	Designation (Identification) of Line or Group of Lines (a)	Total Miles of Pipe (to 0.1) (b)	Supplemental Information Request			
			Maximum allowable operating pressure (PSIG)	Peak Operating Pressure (PSIG)	Average Operating Pressure (PSIG)	
1	TRANSMISSION					
2	Grand Haven	8"	0.5	850	817	Approx 650
3						
4	Otsego	4"	0.0			
5		6"	0.1	675	502	Approx 500
6		8"	11.6	675	502	Approx 500
7						
8	Coldwater	4"	0.0			
9		6"	0.0			
10		8"	0.0			
11		10"	22.7	720	619	Approx 525
12						
13	Monroe	8"	0.4	360	352	Approx 356
14		10"	0.0	360	352	Approx 356
15		12"	14.8	858	850	Approx 800
16						
17	Partello	<=1"	0.2	1440	1285	800-1000
18		2"	0.2	1440	1285	800-1000
19		3"	0.5	1440	1285	800-1000
20		4"	2.8	1440	1285	800-1000
21		6"	7.9	1440	1285	800-1000
22		8"	14.6	889	625	Approx 550
23						
24						
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42						
43	All lines are located in the State of Michigan.					
44	TOTAL					0.0

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report	
Michigan Gas Utilities Corporation		04/29/2022	December 31, 2021	
DISTRIBUTION SYSTEM PEAK DELIVERIES				
1. Report below the total distribution system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below during the calendar year.		2. Report Mcf on a pressure base of 14.73 psia at 60°F.		
Line No.	Item (a)	Day/Month (b)	Amount of Mcf (c)	Curtailments on Day/Month Indicated (d)
Section A. Three Highest Days of System Peak Deliveries				
1	Date of Highest Day's Deliveries	02/15/21		No
2	Deliveries to Customers Subject to MPSC Rate Schedules		230,531	
3	Deliveries to Others		0	
4	TOTAL		230,531	
5	Date of Second Highest Day's Deliveries	02/16/21		No
6	Deliveries to Customers Subject to MPSC Rate Schedules		228,032	
7	Deliveries to Others		0	
8	TOTAL		228,032	
9	Date of Third Highest Day's Deliveries	02/05/21		No
10	Deliveries to Customers Subject to MPSC Rate Schedules		222,635	
11	Deliveries to Others		0	
12	TOTAL		222,635	
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Dates of Three Consecutive Days Highest System Peak Deliveries	2/15/2021		No
		2/16/2021		No
		2/17/2021		No
14	Deliveries to Customers Subject to MPSC Rate Schedules		675,682	
15	Deliveries to Others		0	
16	TOTAL		675,682	
17	Supplies from Line Pack		0	
18	Supplies from Underground Storage (Note 1)		230,964	
19	Supplies from Other Peaking Facilities		0	
Section C. Highest Month's System Deliveries				
20	Month of Highest Month's System Deliveries	February		No
21	Deliveries to Customers Subject to MPSC Rate Schedules		5,141,117	
22	Deliveries to Others		0	
23	TOTAL		5,141,117	

Note 1: Line 18 reflects storage volumes delivered at the citygate.

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
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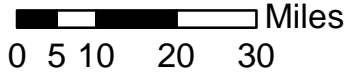
AUXILIARY PEAKING FACILITIES

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc. For other facilities, report the rated maximum daily delivery capacities.
2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. 3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility, Mcf at 14.65 psia at 60°F (c)	Cost of Facility (In dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes (e)	No (f)
1	Partello/Anderson/Mymachod - Calhoun Country, MI Cortright/Cambell - Calhoun Country, MI Less 3/3A - Calhoun & Eaton Counties, MI	Underground Storage		14,188,043		
2				812,502		
3				2,712,910		
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NOTE: The daily deliverability of MGU owned storage is less than the combined total of the three reservoirs due to pipeline constraints.

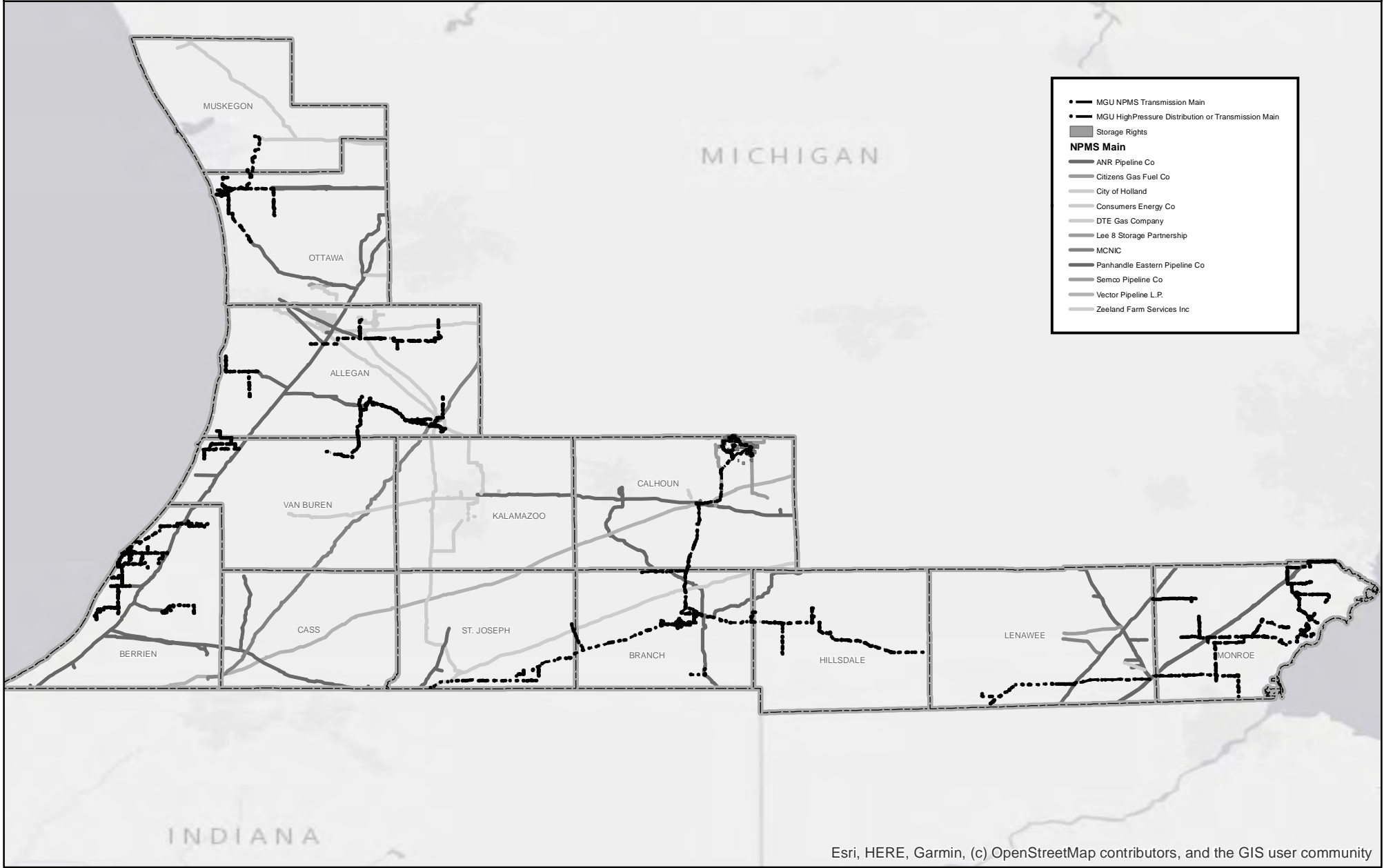
Name of Respondent Michigan Gas Utilities Corporation	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2022	Year of Report December 31, 2021
SYSTEM MAPS			
<p>1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps:</p> <p>(a) Transmission lines - colored in red, if they are not otherwise clearly indicated.</p> <p>(b) Principal pipeline arteries of gathering systems.</p> <p>(c) Sizes of pipe in principal pipelines shown on map.</p> <p>(d) Normal directions of gas flow - indicated by arrows.</p> <p>(e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.</p> <p>(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.</p> <p>(g) Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.</p> <p>(h) Principal communities in which respondent renders local distribution service.</p> <p>3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p>			
<p>See MGU Gas Map on following page.</p>			



MGU High Pressure Distribution or Transmission Mains with NPMS Transmission Main



Date: 1/28/2022



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