

MICHIGAN PUBLIC SERVICE COMMISSION

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

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

Report submitted for year ending: December 31, 2022									
Present name of respondent: Upper Michigan Energy Resources Corporation									
Address of principal place of business: 231 West Michigan Street, Milwaukee, WI 53203									
Utility representative to whom inquires regarding this report may be directed: <table><tr><td>Name: Scott J. Maas</td><td>Title: Controller - Corporate Services</td></tr><tr><td colspan="2">Address: 2830 South Ashland Avenue</td></tr><tr><td>City: Green Bay</td><td>State: WI Zip: 54304</td></tr><tr><td colspan="2">Telephone, Including Area Code: (920) 433-1421</td></tr></table>	Name: Scott J. Maas	Title: Controller - Corporate Services	Address: 2830 South Ashland Avenue		City: Green Bay	State: WI Zip: 54304	Telephone, Including Area Code: (920) 433-1421		
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: <table><tr><td><input type="checkbox"/></td><td>]</td><td>were forwarded to the Commission</td></tr><tr><td><input type="checkbox"/></td><td>]</td><td>will be forwarded to the Commission</td></tr><tr><td colspan="3">on or about</td></tr></table>	<input type="checkbox"/>]	were forwarded to the Commission	<input type="checkbox"/>]	will be forwarded to the Commission	on or about		
<input type="checkbox"/>]	were forwarded to the Commission							
<input type="checkbox"/>]	will be forwarded to the Commission							
on or about									
Annual reports to stockholders: <table><tr><td><input type="checkbox"/></td><td>]</td><td>are published</td></tr><tr><td><input checked="" type="checkbox"/></td><td>]</td><td>are not published</td></tr></table>	<input type="checkbox"/>]	are published	<input checked="" type="checkbox"/>]	are not published			
<input type="checkbox"/>]	are published							
<input checked="" type="checkbox"/>]	are not published							

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Jillian Bowden) at BowdenJ2@michigan.gov OR forward correspondence to:

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

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

GENERAL INFORMATION

I. Purpose:

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

II. Who Must Submit:

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

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

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

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

III. What and Where to Submit:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IV. When to Submit

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

GENERAL INSTRUCTIONS

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

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

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

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

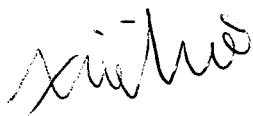
DEFINITIONS

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

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

MPSC FORM P-522

ANNUAL REPORT OF NATURAL GAS COMPANIES (Major and Nonmajor)

IDENTIFICATION		
01 Exact Legal Name of Respondent Upper Michigan Energy Resources Corporation	02 Year of Report December 31, 2022	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip) 231 West Michigan Street, Milwaukee, WI 53203		
05 Name of Contact Person Scott J. Maas	06 Title of Contact Person Controller - Corporate Services	
07 Address of Contact Person (Street, City, State, Zip) 2830 South Ashland Avenue, 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 28, 2023
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name Xia Liu	03 Signature 	04 Date Signed (Mo, Da, Yr) April 28, 2023
02 Title Executive Vice President and CFO		

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022
LIST OF SCHEDULES (Natural Gas Utility)			
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reports for		certain pages. Omit pages where the responses are "none," "not applicable," or "NA."	
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	See MPSC Form P-521 Page 101	
Control Over Respondent & Other Associated Companies	M 102	See MPSC Form P-521 Page 102	
Corporations Controlled by Respondent	103	None	
Officers and Employees	M 104	See MPSC Form P-521 Page 104	
Directors	105	See MPSC Form P-521 Page 105	
Security Holders and Voting Powers	M 106-107	See MPSC Form P-521 Pages 106-107	
Important Changes During the Year	108-109	See MPSC Form P-521 Pages 108-109	
Comparative Balance Sheet	M 110-113	See MPSC Form P-521 Pages 110-113	
Statement of Income for the Year	M 114-117	See MPSC Form P-521 Pages 114-117	
Statement of Retained Earnings for the Year	M 118-119	See MPSC Form P-521 Pages 118-119	
Statement of Cash Flows	120-121	See MPSC Form P-521 Pages 120-121	
Notes to Financial Statements	122-123	See MPSC Form P-521 Pages 122-123	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	See MPSC Form P-521 Pages 200-201	
Gas Plant in Service	M 204-212B		
Gas Plant Leased to Others	213	None	
Gas Plant Held for Future Use	214	None	
Production Properties Held for Future Use	215	None	
Construction Work in Progress - Gas	216		
Construction Overheads - Gas	217	None	
General Description of Construction Overhead Procedure	M 218	See MPSC Form P-521 Page 218	
Accumulated Provision for Depreciation of Gas Utility Plant	M 219		
Gas Stored	220	None	
Nonutility Property	221	None	
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221	None	
Investments	222-223	None	
Investment in Subsidiary Companies	224-225	None	
Gas Prepayments Under Purchase Agreements	226-227	None	
Advances for Gas Prior to Initial Deliveries or Commission Certification	229	None	
Prepayments	230		
Extraordinary Property Losses	230	None	
Unrecovered Plant and Regulatory Study Costs	230	None	
Preliminary Survey and Investigation Charges	231	None	
Other Regulatory Assets	232	See MPSC Form P-521 Page 232	
Miscellaneous Deferred Debits	233	See MPSC Form P-521 Page 233	
Accumulated Deferred Income Taxes (Account 190)	234-235	See MPSC Form P-521 Page 234A-B	

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022
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LIST OF SCHEDULES (Natural Gas Utility)

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

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022
LIST OF SCHEDULES (Natural Gas Utility)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
COMMON SECTION			
Regulatory Commission Expenses	350-351	See MPSC Form P-521 Pages 350-351	
Research, Development and Demonstration Activities	352-353	See MPSC Form P-521 Pages 352-353	
Distribution of Salaries and Wages	354-355	See MPSC Form P-521 Pages 354-355	
Charges for Outside Professional and Other Consultative Services	357	See MPSC Form P-521 Page 357	
GAS PLANT STATISTICAL DATA			
Natural Gas Reserves and Land Acreage	500-501	None	
Changes in Estimated Hydrocarbon Reserves and Costs, and Net Realized Value	504-505	None	
Compressor Stations	508-509	None	
Gas and Oil Wells	510	None	
Gas Storage Projects	M 512-513	None	
Distribution and Transmission Lines	M 514	None	
Liquefied Petroleum Gas Operations	516-517	None	
Distribution System Peak Deliveries	M 518	None	
Auxiliary Peaking Facilities	519	None	
System Map	522		
Footnote Data	551		
Stockholders' Report	--		
MPSC SCHEDULES			
Reconciliation of Deferred Income Tax Expenses	117A-B	See MPSC Form P-521 Pages 117A-B	
Operating Loss Carryforward	117C	None	
Notes & Accounts Receivable Summary for Balance Sheet	228A	See MPSC Form P-521 Page 226A	
Accumulated Provision for Uncollectible Accounts - Credit	228A	See MPSC Form P-521 Page 226A	
Receivables From Associated Companies	228B	See MPSC Form P-521 Page 226B	
Materials and Supplies	228C	See MPSC Form P-521 Page 227	
Notes Payable	260A	None	
Payables to Associated Companies	260B	See MPSC Form P-521 Page 260B	
Customer Advances for Construction	268	See MPSC Form P-521 Page 268	
Accumulated Deferred Income Taxes - Temporary	277	None	
Gas Operation and Maintenance Expenses (Nonmajor)	320N-324N	Not Applicable	
Lease Rentals Charged	333A-333D	See MPSC Form P-521 Pages 333A-D	
Depreciation, Depletion and Amortization of Gas Plant (Nonmajor)	336N	Not Applicable	
Particulars Concerning Certain Other Income Accounts	341	See MPSC Form P-521 Page 341	
Gain or Loss on Disposition of Property	342A-B	None	
Expenditures for Certain Civic, Political and Related Activities	343	See MPSC Form P-521 Page 340	
Common Utility Plant and Expenses	356	See MPSC Form P-521 Page 356	
Summary of Costs Billed to Associated Companies	358-359	See MPSC Form P-521 Pages 358-359	
Summary of Costs Billed from Associated Companies	360-361	See MPSC Form P-521 Pages 360-361	

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Name of Respondent Upper Michigan Energy Resources Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106)					
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified - Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and</p>			<p>include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distributions of these</p>		
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1		1. Intangible Plant			
2	301	Organization			
3	302	Franchises and Consents			
4	303	Miscellaneous Intangible Plant	39,163		
5		TOTAL Intangible Plant	39,163	-	
6		2. Production Plant			
7		Manufactured Gas Production Plant			
8	304.1	Land			
9	304.2	Land Rights			
10	305	Structures and Improvements			
11	306	Boiler Plant Equipment			
12	307	Other Power Equipment			
13	308	Coke Ovens			
14	309	Producer Gas Equipment			
15	310	Water Gas Generating Equipment			
16	311	Liquefied Petroleum Gas Equipment			
17	312	Oil Gas Generating Equipment			
18	313	Generating Equipment-Other Processes			
19	314	Coal, Coke and Ash Handling Equipment			
20	315	Catalytic Cracking Equipment			
21	316	Other Reforming Equipment			
22	317	Purification Equipment			
23	318	Residual Refining Equipment			
24	319	Gas Mixing Equipment			
25	320	Other Equipment			
26	321	Asset Retirement Costs			
27		TOTAL Manufactured Gas Production Plant	-	-	

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
					1
				301	2
				302	3
		677	39,840	303	4
-	-	677	39,840		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
			-	321	26
-	-	-	-		27

Name of Respondent Upper Michigan Energy Resources Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
28		Natural Gas Production & Gathering Plant		
29	325.1	Producing Lands		
30	325.2	Producing Leaseholds		
31	325.3	Gas Rights		
32	325.4	Rights-of-Way		
33	325.5	Other Land		
34	325.6	Other Land Rights		
35	326	Gas Well Structures		
36	327	Field Compressor Station Structures		
37	328	Field Measuring and Regulating Station Structures		
38	329	Other Structures		
39	330	Producing Gas Wells-Well Construction		
40	331	Producing Gas Wells-Well Equipment		
41	332	Field Lines		
42	333	Field Compressor Station Equipment		
43	334	Field Measuring and Regulating Station Equipment		
44	335	Drilling and Cleaning Equipment		
45	336	Purification Equipment		
46	337	Other Equipment		
47	338	Unsuccessful Exploration & Development Costs		
48	339	Asset Retirement Costs		
49		TOTAL Production and Gathering Plant	-	-
50		Products Extraction Plant		
51	340.1	Land		
52	340.2	Land Rights		
53	341	Structures and Improvements		
54	342	Extraction and Refining Equipment		
55	343	Pipe Lines		
56	344	Extracted Products Storage Equipment		
57	345	Compressor Equipment		
58	346	Gas Measuring and Regulating Equipment		
59	347	Other Equipment		
60	348	Asset Retirement Costs		
61		TOTAL Products Extraction Plant	-	-
62		TOTAL Natural Gas Production Plant	-	-
63		SNG Production Plant (Submit Supplemental Statement)		
64		TOTAL Production Plant	-	-
65		3. Natural Gas Storage and Processing Plant		
66		Underground Storage Plant		
67	350.1	Land		

Name of Respondent		This Report Is:		Date of Report	Year of Report
Upper Michigan Energy Resources Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 4/28	December 31, 2022
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
					28
			\$ -	325.1	29
			-	325.2	30
			-	325.3	31
			-	325.4	32
			-	325.5	33
			-	325.6	34
			-	326	35
			-	327	36
			-	328	37
			-	329	38
			-	330	39
			-	331	40
			-	332	41
			-	333	42
			-	334	43
			-	335	44
			-	336	45
			-	337	46
			-	338	47
			-	339	48
-	-	-	-		49
					50
			-	340.1	51
			-	340.2	52
			-	341	53
			-	342	54
			-	343	55
			-	344	56
			-	345	57
			-	346	58
			-	347	59
			-	348	60
-	-	-	-		61
-	-	-	-		62
			-		63
-	-	-	-		64
					65
					66
			-	350.1	67

Name of Respondent Upper Michigan Energy Resources Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
68	350.2	Rights-of-Way		
69	351	Structures and Improvements		
70	352	Wells		
71	352.1	Storage Leaseholds and Rights		
72	352.2	Reservoirs		
73	352.3	Non-Recoverable Natural Gas		
74	353	Lines		
75	354	Compressor Station Equipment		
76	355	Measuring and Regulating Equipment		
77	356	Purification Equipment		
78	357	Other Equipment		
79	358	Gas in Underground Storage-Noncurrent		
80	358.1	Asset Retirement Costs		
81		TOTAL Underground Storage Plant	-	-
82		Other Storage Plant		
83	360.1	Land		
84	360.2	Land Rights		
85	361	Structures and Improvements		
86	362	Gas Holders		
87	363	Purification Equipment		
88	363.1	Liquefaction Equipment		
89	363.2	Vaporizing Equipment		
90	363.3	Compressor Equipment		
91	363.4	Measuring and Regulating Equipment		
92	363.5	Other Equipment		
93	363.6	Asset Retirement Costs		
94		TOTAL Other Storage Plant	-	-
95		Base Load Liquefied NG Terminating and Processing Plant		
96	364.1	Land		
97	364.1a	Land Rights		
98	364.2	Structures and Improvements		
99	364.3	LNG Processing Terminal Equipment		
100	364.4	LNG Transportation Equipment		
101	364.5	Measuring and Regulating Equipment		
102	364.6	Compressor Station Equipment		
103	364.7	Communication Equipment		
104	364.8	Other Equipment		
105		TOTAL Base Load LNG Terminating and Processing Plant	-	-
106				
107		TOTAL Natural Gas Storage and Processing Plant	-	-

Name of Respondent		This Report Is:		Date of Report	Year of Report
Upper Michigan Energy Resources Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 4/28	December 31, 2022
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
			\$ -	350.2	68
			-	351	69
			-	352	70
			-	352.1	71
			-	352.2	72
			-	352.3	73
			-	353	74
			-	354	75
			-	355	76
			-	356	77
			-	357	78
			-	358	79
			-	358.1	80
-	-	-	-		81
					82
			-	360.1	83
			-	360.2	84
			-	361	85
			-	362	86
			-	363	87
			-	363.1	88
			-	363.2	89
			-	363.3	90
			-	363.4	91
			-	363.5	92
			-	363.6	93
-	-	-	-		94
					95
			-	364.1	96
			-	364.1a	97
			-	364.2	98
			-	364.3	99
			-	364.4	100
			-	364.5	101
			-	364.6	102
			-	364.7	103
			-	364.8	104
-	-	-	-		105
					106
-	-	-	-		107

Name of Respondent Upper Michigan Energy Resources Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
108		4. Transmission Plant		
109	365.1	Land	25,595	
110	365.2	Land Rights		
111	365.3	Rights-of-Way		
112	366	Structures and Improvements		
113	367	Mains		
114	368	Compressor Station Equipment		
115	369	Measuring and Regulating Station Equipment	555,132	
116	370	Communication Equipment		
117	371	Other Equipment		
118	372	Asset Retirement Costs		
119		TOTAL Transmission Plant	580,727	-
120		5. Distribution Plant		
121	374.1	Land	709,824	
122	374.2	Land Rights		
123	375	Structures and Improvements		
124	376	Mains	5,854,277	350,931
125	377	Compressor Station Equipment		
126	378	Measuring and Regulating Station Equip.-General	441,531	13,381
127	379	Measuring and Regulating Station Equip.-City Gate		
128	380	Services	2,595,006	320,182
129	381	Meters	2,454,953	
130	382	Meter Installations		
131	383	House Regulators	213,520	
132	384	House Regulator Installations		
133	385	Industrial Measuring and Regulating Station Equip.	144,437	
134	386	Other Property on Customer's Premises		
135	387	Other Equipment		
136	388	Asset Retirement Costs		
137		TOTAL Distribution Plant	12,413,548	684,494
138		6. General Plant		
139	389.1	Land		
140	389.2	Land Rights		
141	390	Structures and Improvements		
142	391	Office Furniture and Equipment	2,939	
143	391.1	Computers and Computer Relating Equipment		
144	392	Transportation Equipment		
145	393	Stores Equipment		
146	394	Tools, Shop and Garage Equipment		
147	395	Laboratory Equipment		

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Upper Michigan Energy Resources Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28	December 31, 2022		
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
					108
			25,595	365.1	109
			-	365.2	110
			-	365.3	111
			-	366	112
			-	367	113
			-	368	114
			555,132	369	115
			-	370	116
			-	371	117
			-	372	118
-	-	-	580,727		119
					120
			709,824	374.1	121
			-	374.2	122
			-	375	123
21,680			6,183,528	376	124
			-	377	125
			454,912	378	126
			-	379	127
35,272			2,879,916	380	128
1,126,210		1,020,226	2,348,969	381	129
			-	382	130
2,820			210,700	383	131
			-	384	132
32,484			111,953	385	133
			-	386	134
			-	387	135
			-	388	136
1,218,466	-	1,020,226	12,899,802		137
					138
			-	389.1	139
			-	389.2	140
			-	390	141
		(676)	2,263	391	142
			-	391.1	143
			-	392	144
			-	393	145
			-	394	146
			-	395	147

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
148	396	Power Operated Equipment		
149	397	Communication Equipment	98,362	
150	398	Miscellaneous Equipment		
151		SUBTOTAL (Lines 139 thru 150)	101,301	0
152	399	Other Tangible Property		
153	399.1	Asset Retirement Costs		
154		TOTAL General Plant	101,301	0
155		TOTAL (Accounts 101 and 106)	13,134,739	684,494
156	101.1	Property Under Capital Leases		
157	102	Gas Plant Purchased (See Instruction 8)		
158	(Less) 102	Gas Plant Sold (See Instruction 8)		
159	103	Experimental Gas Plant Unclassified		
160		TOTAL GAS PLANT IN SERVICE	\$ 13,134,739	\$ 684,494

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Name of Respondent Upper Michigan Energy Resources Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)						
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.	
			\$ -	396	148	
			98,362	397	149	
			-	398	150	
-	-	(676)	100,625		151	
			-	399	152	
			-	399.1	153	
-	-	(676)	100,625		154	
1,218,466	\$ -	1,020,227	13,620,994		155	
			-	101.1	156	
			-	102	157	
			-	(102)	158	
			-	103	159	
\$ 1,218,466	\$ -	\$ 1,020,227	\$ 13,620,994		160	

Name of Respondent Upper Michigan Energy Resources Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/28		Year of Report December 31, 2022	
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	Projects with balances less than \$500,000	352,056					
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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42							
43	TOTAL	352,056	0				

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022
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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108 & 110)

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c + d + e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	4,216,060	4,216,060		
2	Depreciation Prov. for Year, Charged to	-			
3	(403) Depreciation Expense	258,646	258,646		
4	(403.1) Deprec. and Deplet. Expense	-			
5	(413) Exp. of Gas Plt. Leas. to Others	-			
6	Transportation Expenses-Clearing	-			
7	Other Clearing Accounts	-			
8	Other Accounts (Specify):	-			
9		-			
10	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 9)	258,646	258,646	-	-
11	Net Charges for Plant Retired:	-			
12	Book Cost of Plant Retired	1,218,465	1,218,465		
13	Cost of Removal	40,240	40,240		
14	Salvage (Credit)	-			
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	1,258,705	1,258,705	-	-
16	Other Debit or Credit Items (Describe):	-			
17	Transfers from WPS	(129,726)	(129,726)		
18		-			
19		-			
20	Balance End of Year (Enter Total of lines 1, 10, 15, & 17)	3,086,275	3,086,275	-	-

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

21	Production - Manufactured Gas	-			
22	Production and Gathering - Natural Gas	-			
23	Products Extraction - Natural Gas	-			
24	Underground Gas Storage	-			
25	Other Storage Plant	-			
26	Base Load LNG Terminating & Proc. Plt.	-			
27	Transmission	-			
28	Distribution	-			
29	General	-			
30	TOTAL (Enter total of lines 20 thru 28)	-	-	-	-

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Depreciation Cost of Removal by Plant Accounting
Per Supplemental Information Request

	Plant Account	Plant Account Name	Amount
1	376	Mains	\$ 13,548
2	378	Measuring & Reg Equipment	-
3	380	Services	26,692
4	TOTAL		<u>\$ 40,240</u>
5			
6			
7			
8			
9			
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Name of Respondent Upper Michigan Energy Resources Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022	
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	251,487				
2	Prepaid Rents					
3	Prepaid Taxes (pages 262-263)					
4	Prepaid Interest on Commercial Paper					
5	Gas Prepayments (pages 226-227)					
6	Miscellaneous Prepayments: Generation	240,000				
7	TOTAL	491,487				
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)						
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	None					
2						
3						
4						
5						
6						
7						
8						
9	TOTAL	0	0		0	0
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)						
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
10	None					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	TOTAL	0	0		0	0

Name of Respondent Upper Michigan Energy Resources Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/28	Year of Report December 31, 2022
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	Unamortized Debt Expense (Account 181)				
2	<u>First Mortgage Bonds -</u> <u>Percent</u>				
3					
4	(181001501) Series Due	\$ 160,000,000	\$ 1,271,366	8/2/2019	8/28/2029
5	August 28, 2029 3.26%				
6					
7					
8					
9					
10					
11		\$ 160,000,000	\$ 1,271,366		
12	Unamortized Debt Discount (Account 226)				
13					
14	<u>First Mortgage Bonds -</u> <u>Percent</u>				
15					
16					
17					
18					
19		\$ -	\$ -		
20					
21					
22					
23					
24					
25					
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32					
33					
34					
35					

Line 4: Initial debt expense of \$1,271,366 charged to account 181001501 in connection with the 8/28/2019 issuance of \$160,000,000 of 3.26% Debentures due 2029.

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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, <i>Amortization of Debt Discount and Expense</i> , or credited to Account 429, <i>Amortization of Premium on Debt - Credit</i> .	
Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
\$ 974,714	\$ -	\$ 127,136	\$ 847,578	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
\$ 974,714	\$ -	\$ 127,136	\$ 847,578	11
				12
				13
				14
				15
				16
				17
				18
\$ -	\$ -	\$ -	\$ -	19
				20
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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) 4/28	Year of Report December 31, 2022
Upper Michigan Energy Resources Corporation			

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 item, any advance billings or receipts for gas sales or service classified in Account 253 but not related to take-or-pay arrangements.

Line No.	Description of Other Deferred Credits (a)	Balance Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Zonal Resource Credit	462,500	447	1,495,000	1,770,000	737,500
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
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46						
47	TOTAL	462,500		1,495,000	1,770,000	737,500

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Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year of Report December 31, 2022
GAS OPERATING REVENUES (Account 400)		Geographic Basis	
<p>1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate account; except that where separate meter readings are added for billing purposes, one customer should be counted</p>		<p>for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>4. Report quantities of natural gas sold in Mcf (14.65 psia dry at 60°F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.</p> <p>5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously</p>	
Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	GAS SERVICE REVENUES		
2	480 Residential Sales	3,880,476	2,510,780
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	743,797	471,387
5	Large (or Ind.) (See Instr. 6)	1,093,979	660,227
6	482 Other Sales to Public Authorities		
7	484 Interdepartmental Sales	26,272	15,226
8	TOTAL Sales to Ultimate Consumers	5,744,524	3,657,620
9	483 Sales for Resale		
10	TOTAL Nat. Gas Service Revenues	5,744,524	3,657,620
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	5,744,524	3,657,620
13	OTHER OPERATING REVENUES		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts	61,759	61,098
16	488 Misc. Service Revenues	247	859
17	489 Rev. from Trans. of Gas of Others	396,662	420,325
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	(549,516)	448,780
24	TOTAL Other Operating Revenues	(90,848)	931,062
25	TOTAL Gas Operating Revenues	5,653,676	4,588,682
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	5,653,676	
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))	5,744,524	

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year of Report December 31, 2022	
GAS OPERATING REVENUES (Account 400) (Continued)			Geographic Basis	
reported figures, explain any inconsistencies in a footnote. 6. <i>Commercial and Industrial Sales</i> , Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf		per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.) 7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.		
THERMS MCF OF NATURAL GAS SOLD *		AVG. NO. OF NAT. GAS CUSTRS. PER MO.		Line
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	No.
				1
4,774,606	4,263,411	4,851	4,883	2
				3
940,622	834,320	449	400	4
950,302	909,652	34	45	5
				6
34,955	28,744	1	1	7
6,700,485	6,036,127	5,335	5,329	8
				9
6,700,485	6,036,127	5,335	5,329	10
NOTES				11
*All gas volume information is reported in therms				12
				13
				14
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22				
23				
24				
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28				
29				
30				
31				
32				
-	33			

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year of Report December 31, 2022
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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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Name of Respondent Upper Michigan Energy Resources Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/28/2023	Year of Report December 31, 2022		
625-A. SALES DATA FOR THE YEAR (For the State of Michigan)							
Geographic Basis							
Line No.	Class of Service (a)	Average Number of Customers per Month (b)	Gas Sold Therms Mef* (c)	Revenue (Show to nearest dollar) (d)	AVERAGES		
					Therms Mef* per Customer (e)	Revenue per Customer (f)	Revenue per Therm Mef* (g)
1	AB. Residential Service	4,851	4,774,606	\$ 3,880,476	984	\$ 799.93	\$ 0.8127
2	A. Residential Service	94	71,097	59,094	756	\$ 628.66	\$ 0.8312
3	B. Residential space heating service	4,757	4,703,509	3,821,381	989	\$ 803.32	\$ 0.8125
4	CD. Commercial Service	449	940,622	743,797	2,095	\$ 1,656.56	\$ 0.7908
5	C. Commercial service, except space heating	18	17,212	14,689	956	816.06	0.8534
6	D. Commercial space heating	431	923,410	729,108	2,142	1,691.67	0.7896
7	E. Industrial service	34	950,302	1,093,979	27,950	32,175.85	1.1512
8	F. Public street & highway lighting						
9	G. Other sales to public authorities						
10	H. Interdepartmental sales	1	34,955	26,273			
11	I. Other sales						
12	A-I. Total sales to ultimate customers	5,335	6,700,485	5,744,524	1,256	1,076.76	0.8573
13	J. Sales to other gas utilities for resale						
14	A-J. TOTAL SALES OF GAS	5,335	6,700,485	5,744,524	1,256	1,076.76	0.8573
15	K. Other gas revenues						
16	A-K. TOTAL GAS OPERATING REVENUE	5,335	6,700,485	5,744,524	1,256	1,076.76	0.8573
* All gas volume information is reported in therms							
Footnotes:							

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year of Report December 31, 2022			
625-B. SALES DATA BY RATE SCHEDULES FOR THE YEAR (For the State of Michigan) Geographic Basis						
<p>1. Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).</p> <p>2. Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.</p> <p>3. Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.</p> <p>4. Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.</p>		<p>5. Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.</p> <p>6. Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.</p> <p>7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.</p>				
Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	* Therms Mcf Sold (e)	Revenue (Show to nearest dollar) (f)
1	Residential Service			4,851	4,774,606	\$ 3,880,475
2	Rg-1	Non-Space Heating	A	94	71,097	59,094
3	Rg-1	Space Heating	B	4,757	4,703,509	3,821,381
4						
5						
6	Commercial Service			449	940,622	743,797
7	Cg-1S	Non-Space Heating	C	18	17,212	14,689
8	Cg-1S	Space Heating	D	431	923,410	729,108
9						
10						
11	Industrial Service			34	920,302	1,093,980
12	Cg-1S	Non-Space Heating	E	34	920,302	728,238
13	Cg-1L	Space Heating	E			
14	Cg-1S	Space Heating	E			
15	GCTSLCO	Lrg Volume Interruptible	E			
16	GDBAL	Lrg Volume Interruptible	E			
17	GCTLCO	Lrg Volume Interruptible	E			365,742
18						
19						
20	Total All Classes			5,334	6,635,530	5,718,252

* All gas volume information is reported in therms.

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REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION OR DISTRIBUTION FACILITIES--NATURAL GAS (Account 489.2, 489.3)					
1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others. 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas transported or compressed is other than natural gas. 3. Enter the average number of customers per company and/or by rate schedule.			4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedules.		
Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Number of Transportation Customers (b)	Average Number of Customers per Month (c)	Distance Transported (in miles) (d)	
1	Fibrex Recycling U.S., Inc.	1	1	Various	
2	Point of Receipt - Menominee Gate Station #2				
3	Point of Delivery - Menominee Gate Station #2				
4					
5	Menominee Acquisition Corp.	1	1	Various	
6	Point of Receipt - Menominee Gate Station #2				
7	Point of Delivery - Menominee Gate Station #2				
8					
9	Other - Transportation of Gas, individually less than 1,000,000 therms	14	14	Various	
10	Various Points of Receipt and Delivery				
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
TOTAL		16	16	-	

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

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year of Report December 31, 2022		
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION OR DISTRIBUTION FACILITIES--NATURAL GAS (Account 489.2, 489.3)					
5. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system. 6. Enter Mcf at 14.65 psia dry at 60°F. 7. Minor items (less than 1,000,000 Mcf) may be grouped.			"Note: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."		
* Therms Mcf of Gas Received (e)	* Therms Mcf of Gas Delivered (f)	Revenue (g)	Average Revenue per Therm Mcf of Gas Delivered (in cents) * (h)	FERC Tariff Rate Schedule Designation (i)	Line No.
5,126,722	5,126,722	\$ 143,358	\$ 0.03		1 2 3 4
4,069,160	4,069,160	114,910	0.03		5 6 7 8
1,692,328	1,695,328	138,394	0.08		9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26
10,888,210	10,891,210	\$ 396,662	\$ 0.04		

* All gas volume information is reported in therms

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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		
3	Manufactured Gas Production (<i>Submit Supplemental Statement</i>)		
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering		
8	751 Production Maps and Records		
9	752 Gas Wells Expenses		
10	753 Field Lines Expenses		
11	754 Field Compressor Station Expenses		
12	755 Field Compressor Station Fuel and Power		
13	756 Field Measuring and Regulating Station Expenses		
14	757 Purification Expenses		
15	758 Gas Well Royalties		
16	759 Other Expenses		
17	760 Rents		
18	TOTAL Operation (<i>Enter Total of lines 7 thru 17</i>)	-	-
19	Maintenance		
20	761 Maintenance Supervision and Engineering		
21	762 Maintenance of Structures and Improvements		
22	763 Maintenance of Producing Gas Wells		
23	764 Maintenance of Field Lines		
24	765 Maintenance of Field Compressor Station Equipment		
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment		
26	767 Maintenance of Purification Equipment		
27	768 Maintenance of Drilling and Cleaning Equipment		
28	769 Maintenance of Other Equipment		
29	TOTAL Maintenance (<i>Enter Total of lines 20 thru 28</i>)	-	-
30	TOTAL Natural Gas Production and Gathering (<i>Total of lines 18 and 29</i>)	-	-
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering		
34	771 Operation Labor		
35	772 Gas Shrinkage		
36	773 Fuel		
37	774 Power		
38	775 Materials		
39	776 Operation Supplies and Expenses		
40	777 Gas Processed by Others		
41	778 Royalties on Products Extracted		
42	779 Marketing Expenses		
43	780 Products Purchased for Resale		
44	781 Variation in Products Inventory		
45	(Less) 782 Extracted Products Used by the Utility-Credit		
46	783 Rents		
47	TOTAL Operation (<i>Enter Total of lines 33 thru 46</i>)	\$ -	\$ -

Name of Respondent		This Report Is:	Date of Report	Year of Report
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
	B2. Products Extraction (Continued)			
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Reg. Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance <i>(Enter Total of lines 49 thru 56)</i>	-		-
58	TOTAL Products Extraction <i>(Enter Total of lines 47 and 57)</i>	-		-
	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development <i>(Enter Total of lines 61 thru 64)</i>	-		-
	D. Other Gas Supply Expenses			
66	Operation			
67	800 Natural Gas Well Head Purchases			
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
69	801 Natural Gas Field Line Purchases			
70	802 Natural Gas Gasoline Plant Outlet Purchases			
71	803 Natural Gas Transmission Line Purchases			
72	804 Natural Gas City Gate Purchases	4,396,442		3,142,862
73	804.1 Liquefied Natural Gas Purchases			
74	805 Other Gas Purchases			
75	(Less) 805.1 Purchased Gas Cost Adjustments			
76				
77	TOTAL Purchased Gas <i>(Enter Total of lines 67 to 75)</i>	4,396,442		3,142,862
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expenses-Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses	95,082		60,728
85	TOTAL Purchased Gas Expenses <i>(Enter Total of lines 80 thru 84)</i>	95,082		60,728
86	808.1 Gas Withdrawn from Storage-Debit			
87	(Less) 808.2 Gas Delivered to Storage-Credit			
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			
89	(Less) 809.2 Deliveries of Natrual Gas for Processing-Credit			
90	Gas Used in Utility Operations-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit			
92	811 Gas Used for Products Extraction-Credit			
93	812 Gas Used for Other Utility Operations-Credit	(50,334)		(27,069)
94	TOTAL Gas Used in Utility Operations-Credit <i>(Total of lines 91 thru 93)</i>	(50,334)		(27,069)
95	813 Other Gas Supply Expenses	7,460		250
96	TOTAL Other Gas Supply Exp <i>(Total of lines 77, 78, 85, 86 thru 89, 94, 95)</i>	4,448,650		3,176,771
97	TOTAL Production Expenses <i>(Enter Total of lines 3, 30, 58, 65, and 96)</i>	\$ 4,448,650	\$	3,176,771

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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			
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense			
105	818 Compressor Station Expenses			
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses			
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation <i>(Enter Total of lines 101 thru 113)</i>	-		-
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance <i>(Enter Total of lines 116 thru 123)</i>	-		-
125	TOTAL Underground Storage Expenses <i>(Total of lines 114 and 124)</i>	-		-
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses			
130	842 Rents			
131	842.1 Fuel			
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation <i>(Enter Total of lines 128 thru 133)</i>	-		-
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures and Improvements			
138	843.3 Maintenance of Gas Holders			
139	843.4 Maintenance of Purification Equipment			
140	843.5 Maintenance of Liquefaction Equipment			
141	843.6 Maintenance of Vaporizing Equipment			
142	843.7 Maintenance of Compressor Equipment			
143	843.8 Maintenance of Measuring and Regulating Equipment			
144	843.9 Maintenance of Other Equipment			
145	TOTAL Maintenance <i>(Enter Total of lines 136 thru 144)</i>	-		-
146	TOTAL Other Storage Expenses <i>(Enter Total of lines 134 and 145)</i>	\$ -		\$ -

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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			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(Less) 845.5 Wharfage Receipts-Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation <i>(Enter Total of lines 149 thru 164)</i>	-		-
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance <i>(Enter Total of lines 167 thru 174)</i>	-		-
176	TOTAL Liquefied Nat Gas Terminating and Processing Exp <i>(Lines 165 & 175)</i>	-		-
177	TOTAL Natural Gas Storage <i>(Enter Total of lines 125, 146, and 176)</i>	-		-
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses	814		51
187	857 Measuring and Regulating Station Expenses	8,132		8,676
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation <i>(Enter Total of lines 180 thru 190)</i>	\$ 8,946		\$ 8,727

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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			
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains			
196	864 Maintenance of Compressor Station Equipment			
197	865 Maintenance of Measuring and Reg. Station Equipment	7,673	2,977	
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance <i>(Enter Total of lines 193 thru 199)</i>	7,673	2,977	
201	TOTAL Transmission Expenses <i>(Enter Total of lines 191 and 200)</i>	16,619	11,704	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	2,421	90	
205	871 Distribution Load Dispatching			
206	872 Compressor Station Labor and Expenses			
207	873 Compressor Station Fuel and Power			
208	874 Mains and Services Expenses	34,707	42,059	
209	875 Measuring and Regulating Station Expenses-General	3,458	3,380	
210	876 Measuring and Regulating Station Expenses-Industrial			
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	503		
212	878 Meter and House Regulator Expenses	6,732	7,728	
213	879 Customer Installations Expenses			
214	880 Other Expenses	652	551	
215	881 Rents			
216	TOTAL Operation <i>(Enter Total of lines 204 thru 215)</i>	48,473	53,808	
217	Maintenance			
218	885 Maintenance Supervision and Engineering			
219	886 Maintenance of Structures and Improvements			
220	887 Maintenance of Mains	26,642	10,073	
221	888 Maintenance of Compressor Station Equipment			
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	2,218	93	
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial			
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	368	731	
225	892 Maintenance of Services	13,391	7,338	
226	893 Maintenance of Meters and House Regulators	27,181	18,161	
227	894 Maintenance of Other Equipment			
228	TOTAL Maintenance <i>(Enter Total of lines 218 thru 227)</i>	69,800	36,396	
229	TOTAL Distribution Expenses <i>(Enter Total of lines 216 and 228)</i>	118,273	90,204	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	1,245	1,021	
233	902 Meter Reading Expenses	13,787	12,291	
234	903 Customer Records and Collection Expenses	37,296	38,611	
235	904 Uncollectible Accounts	(61,013)	115,318	
236	905 Miscellaneous Customer Accounts Expenses	2,651	1,367	
237	TOTAL Customer Accounts Expenses <i>(Enter Total of lines 232 thru 236)</i>	\$ (6,034)	\$ 168,608	

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/23	Year of Report December 31, 2022
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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	\$ 548	\$ 477
241	908 Customer Assistance Expenses	56,753	26,504
242	909 Informational and Instructional Expenses	4,504	4,781
243	910 Miscellaneous Customer Service and Informational Expenses		
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	61,805	31,762
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision		
248	912 Demonstrating and Selling Expenses		
249	913 Advertising Expenses		
250	916 Miscellaneous Sales Expenses		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	-	-
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	59,453	58,372
255	921 Office Supplies and Expenses	23,970	25,738
256	(Less) (922) Administrative Expenses Transferred-Cr.		
257	923 Outside Services Employed	26,962	24,352
258	924 Property Insurance	8,610	7,867
259	925 Injuries and Damages	10,553	9,098
260	926 Employee Pensions and Benefits	71,419	60,034
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	38,830	42,612
263	(Less) (929) Duplicate Charges-Cr.		
264	930.1 General Advertising Expenses		22
265	930.2 Miscellaneous General Expenses	5,211	2,660
266	931 Rents	5,836	4,903
267	TOTAL Operation (Enter Total of lines 254 thru 266)	250,844	235,658
268	Maintenance		
269	935 Maintenance of General Plant		0
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	250,844	235,658
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$ 4,890,157	\$ 3,714,707

NUMBER OF GAS DEPARTMENT EMPLOYEES

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

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Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/23	Year of Report December 31, 2022
GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805)			
<p>1. Report particulars of gas purchases during the year in the manner prescribed below.</p> <p>2. Provide subheadings and totals for prescribed accounts as follows:</p> <p style="padding-left: 40px;">800 Natural Gas Well Head Purchases. 801 Natural Gas Field Line Purchases. 802 Natural Gas Gasoline Plant Outlet Purchases. 803 Natural Gas Transmission Line Purchases. 803.1 Off-System Gas Purchases. 804 Natural Gas City Gate Purchases. 804.1 Liquefied Natural Gas Purchases. 805 Other Gas Purchases.</p> <p>Purchases are to be reported in account number sequence, e.g. all purchases charged to Account 800, followed by charges to Account 801, etc. Under each account number, purchases should be reported by states in alphabetical order. Totals are to be shown for each account in Columns (h) and (i) and should agree with the books of account, or any differences reconciled.</p> <p>In some cases, two or more lines will be required to report a purchase, as when it is charged to more than one account.</p> <p>3. Purchases may be reported by gas purchase contract totals (at the option of the respondent) provided that the same price is being paid for all gas purchased under the contract. If two or more prices are in effect under the same contract, separate details for each price shall be reported. The name of each seller included in the contract total shall be listed on separate sheets, clearly cross-referenced. Where two or more prices are in effect the sellers at each price are to be listed separately.</p> <p>4. Purchases of less than 100,000 Mcf per year per contract from sellers not affiliated with the reporting company may (at the option of the respondent) be grouped by account number, except when the purchases were permanently discontinued during the reporting year. When grouped purchases are reported, the number of grouped purchases is to be reported in Column (b). Only Columns (a), (b), (h), (i), and (j) are to be completed for grouped purchases; however, the Commission may request additional details when necessary. Grouped non-jurisdictional purchases should be shown on a separate line.</p>		<p>5. Column instructions are as follows:</p> <p><u>Column (b)</u> - Report the names of all sellers. Abbreviations may be used where necessary.</p> <p><u>Column (c)</u> - Give the name of the producing field only for purchases at the wellhead or from field lines. The plant name should be given for purchase from gasoline outlets. If purchases under a contract are from more than one field or plant, use the name of the one contributing the largest volume. Use a footnote to list the other fields or plants involved.</p> <p><u>Columns (d) and (e)</u> - Designate the state and county where the gas is received. Where gas is received in more than one county, use the name of the county having the largest volume and by footnote list the other counties involved.</p> <p><u>Column (f)</u> - Show date of the gas purchase contract. If gas is purchased under a renegotiated contract, show the date of the original contract and the date of the renegotiated contract on the following line in brackets. If new acreage is dedicated by ratification of an existing contract show the date of the ratification, rather than the date of the original contract. If gas is being sold from a different reservoir than the original dedicated acreage pursuant to Section 2.56(f)(2) of the Commission's Rules of Practice and Procedure, place the letter "A" after the contract date.</p> <p>If the purchase was permanently discontinued during the reporting year, so indicate by an asterick (*) in Column (f).</p> <p><u>Column (g)</u> - Show for each purchase the approximate Btu per cubic foot.</p> <p><u>Column (h)</u> - State the volume of purchased gas as measured for purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior years.</p> <p><u>Column (i)</u> - State the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in Column (h).</p> <p><u>Column (j)</u> - State the average cost per Mcf to the nearest hundredth of a cent. [Column (i) divided by Column (h) multiplied by 100].</p>	

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

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2023	Year of Report December 31, 2022
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GAS PURCHASES (Accounts 800, 801, 802, 803, 804, and 805) (Continued)

Line No.	Account Number (a)	Name of Seller * (Designate Associated Companies) (b)	Name of Producing Field or Gasoline Plant (c)	State (d)
1	804	* Natural Gas Suppliers to UMERC		
2		WPS		
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Name of Respondent Upper Michigan Energy Resources Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2023	Year of Report December 31, 2022	
GAS PURCHASES (Accounts 800, 801, 802, 803, 804, and 805) (Continued)						
County (e)	Date of Contract (f)		Gas ** Purchased-DTH (h)	Cost of Gas (i)	Cost Per DTH (cents) (j)	Line No.
			682,691	4,342,192	636.04	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44
						45

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/23	Year of Report December 31, 2022
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GAS USED IN UTILITY OPERATIONS-CREDIT (Accounts 810, 811, 812)

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

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas			Manufactured Gas	
			Mcf of Gas Used (c)	Amount of Credit (d)	Amount per Mcf (In Cents) (e)	Mcf of Gas Used (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel-Cr						
2	811 Gas used for Products Extraction-Cr						
3	Gas Shrinkage and Other Usage in Respdnt's Own Proc.						
4	Gas Shrinkage, Etc. for Respdnt's Gas Processed by Others						
5	812 Gas used for Other Util. Oprs-Cr (Rpt sep. for each prin. Use. Group minor uses)						
6	812.1 Gas used in Util. Oprs-Cr (Nonmajor only)		7,364	50,334	683.51		
7							
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24							
25	TOTAL		7,364	50,334	683.51		

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/23	Year of Report December 31, 2022
OTHER GAS SUPPLY EXPENSES (Account 813)			
Report other gas supply expenses by descriptive titles which clearly indicate the nature of such expenses. Show maintenance		expenses separately. Indicate the functional classification and purpose of property to which any expenses relate.	
Line No.	Description (a)	Amount (in dollars) (b)	
1	Miscellaneous operating expenses	\$	7,460
2			
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49			
50	TOTAL	\$	7,460

Name of Respondent	This Report Is:	Date of Report	Year of Report
Upper Michigan Energy Resources Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/28/23	December 31, 2022
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)			
1	Industry association dues		3,993
2	Experimental and general research expenses		96
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses; and other expenses of servicing outstanding securities of the respondent		
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)		
5	Directors fees and expenses		2,281
6	Depreciation and cost of capital charges from WBS		(3,996)
7	Exp of Corporate Org		2,673
8	Bank fees		164
9			
10			
11			
12			
13			
14			
15			
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49	TOTAL		5,211

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Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/23	Year of Report December 31, 2022
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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			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant	15,322		
9	Distribution plant	233,215		
10	General plant	10,109		
11	Common plant-gas	731		
12				
13				
14				
15				
16				
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21				
22				
23				
24				
25	TOTAL	259,377	-	-

Page 336, Line 11, col b and e: Represents the amount of common utility allocation to the gas utility for Depreciation Expense (403) and Amortization of Other Limited-Term Gas Plant (404.3), respectively.

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/23	Year of Report December 31, 2022
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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) balance are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves. 3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

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

Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
6,776		6,776	Intangible plant	1
		-	Production plant, manufactured gas	2
		-	Production and gathering plant, natural gas	3
		-	Products extraction plant	4
		-	Underground gas storage plant	5
		-	Other storage plant	6
		-	Base load LNG terminating and processing plant	7
		15,322	Transmission plant	8
		233,215	Distribution plant	9
		10,109	General plant	10
12,399		13,130	Common plant-gas	11
				12
				13
				14
				15
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				21
				22
				23
				24
19,175	-	278,552	TOTAL	25

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/23	Year of Report December 31, 2022
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	39	17.224%
2	Production Plant	N/A	N/A
3	Storage Plant	N/A	N/A
4	Transmission Plant	581	2.638%
5	Distribution Plant	12,559	1.857%
6	General Plant	101	13.844%
7	Common Plant-Gas	129	10.191%
8			
9			
10			
<p>Notes to Depreciation, Depletion and Amortization of Gas Plant</p> <p>Column (b) balances were obtained using a twelve-month average.</p>			

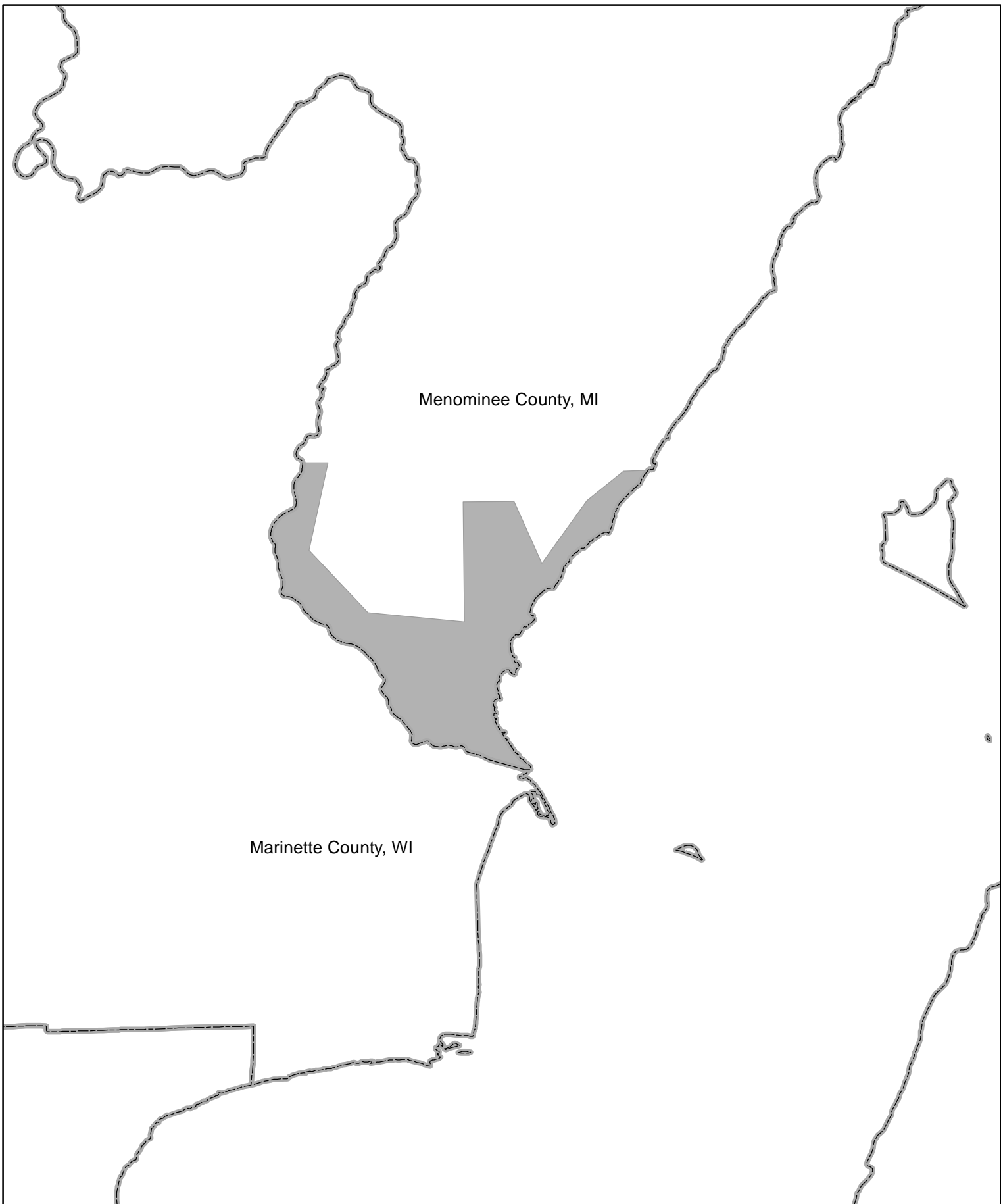
Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/23	Year of Report December 31, 2022
DISTRIBUTION AND TRANSMISSION LINES			
<p>1. Report below by States the total miles of pipe lines operated by respondent at end of year.</p> <p>2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.</p>		<p>3. Report separately any line that was not operated during the past year. Enter in a footnote the particulars (details) and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book cost are contemplated.</p> <p>4. Report the number of miles of pipe to one decimal point.</p>	
Line No.	Designation (Identification) of Line or Group of Lines (a)	Total Miles of Pipe (to 0.1) (b)	
1	Michigan gas mains*	104.6	
2	Michigan gas services	88.3	
3			
4			
5			
6			
7	*Major transmission pipeline segment statistics per Supplemental Information Requests:		
8	i) Segment Identifier/Name - Menominee Feeder		
9	ii) Length - 2.88 miles		
10	iii) Diameter - 6"		
11	iv) Maximum Allowable Pressure - 975 PSI		
12	v) Highest Operating Pressure during 2022 - 924 PSI		
13	vi) Average Operating Pressure during 2022 - 730 PSI (range of 532 - 924PSI)		
14			
15			
16			
17			
18			
19			
20	TOTAL	192.9	

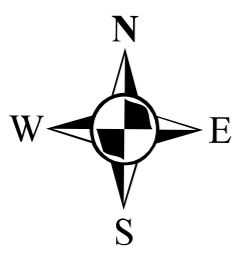
Name of Respondent	This Report Is:	Date of Report	Year of Report	
Upper Michigan Energy Resources Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/28/23	December 31, 2022	
DISTRIBUTION SYSTEM PEAK DELIVERIES				
1. Report below the total distribution system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below during the calendar year.		2. Report Mcf on a pressure base of 14.73 psia at 60°F.		
Line No.	Item (a)	Day/Month (b)	Amount of Dekatherms Mef* (c)	Curtailments on Day/Month Indicated (d)
Section A. Three Highest Days of System Peak Deliveries				
1	Date of Highest Day's Deliveries	01/10/22		
2	Deliveries to Customers Subject to MPSC Rate Schedules		10,711	No
3	Deliveries to Others		0	No
4	TOTAL		10,711	No
5	Date of Second Highest Day's Deliveries	01/14/22		
6	Deliveries to Customers Subject to MPSC Rate Schedules		10,193	No
7	Deliveries to Others		0	No
8	TOTAL		10,193	No
9	Date of Third Highest Day's Deliveries	01/20/22		
10	Deliveries to Customers Subject to MPSC Rate Schedules		10,132	No
11	Deliveries to Others		0	No
12	TOTAL		10,132	No
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Dates of Three Consecutive Days Highest System Peak Deliveries	01/08/22		
		01/09/22		
		01/10/22		
14	Deliveries to Customers Subject to MPSC Rate Schedules		29,114	No
15	Deliveries to Others		0	No
16	TOTAL		3,361	No
17	Supplies from Line Pack		0	No
18	Supplies from Underground Storage		0	No
19	Supplies from Other Peaking Facilities		0	No
Section C. Highest Month's System Deliveries				
20	Month of Highest Month's System Deliveries	January		
21	Deliveries to Customers Subject to MPSC Rate Schedules		272,155	No
22	Deliveries to Others		0	No
23	TOTAL		272,155	No

* All gas volume information is reported in Dekatherms

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

Name of Respondent Upper Michigan Energy Resources Corporation	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/23	Year of Report December 31, 2022
SYSTEM MAPS			
<p>1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps:</p> <p>(a) Transmission lines - colored in red, if they are not otherwise clearly indicated.</p> <p>(b) Principal pipeline arteries of gathering systems.</p> <p>(c) Sizes of pipe in principal pipelines shown on map.</p> <p>(d) Normal directions of gas flow - indicated by arrows.</p> <p>(e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.</p> <p>(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.</p> <p>(g) Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.</p> <p>(h) Principal communities in which respondent renders local distribution service.</p> <p>3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p>			
<p>See following page for Upper Michigan Energy Resources Corporation gas map.</p>			

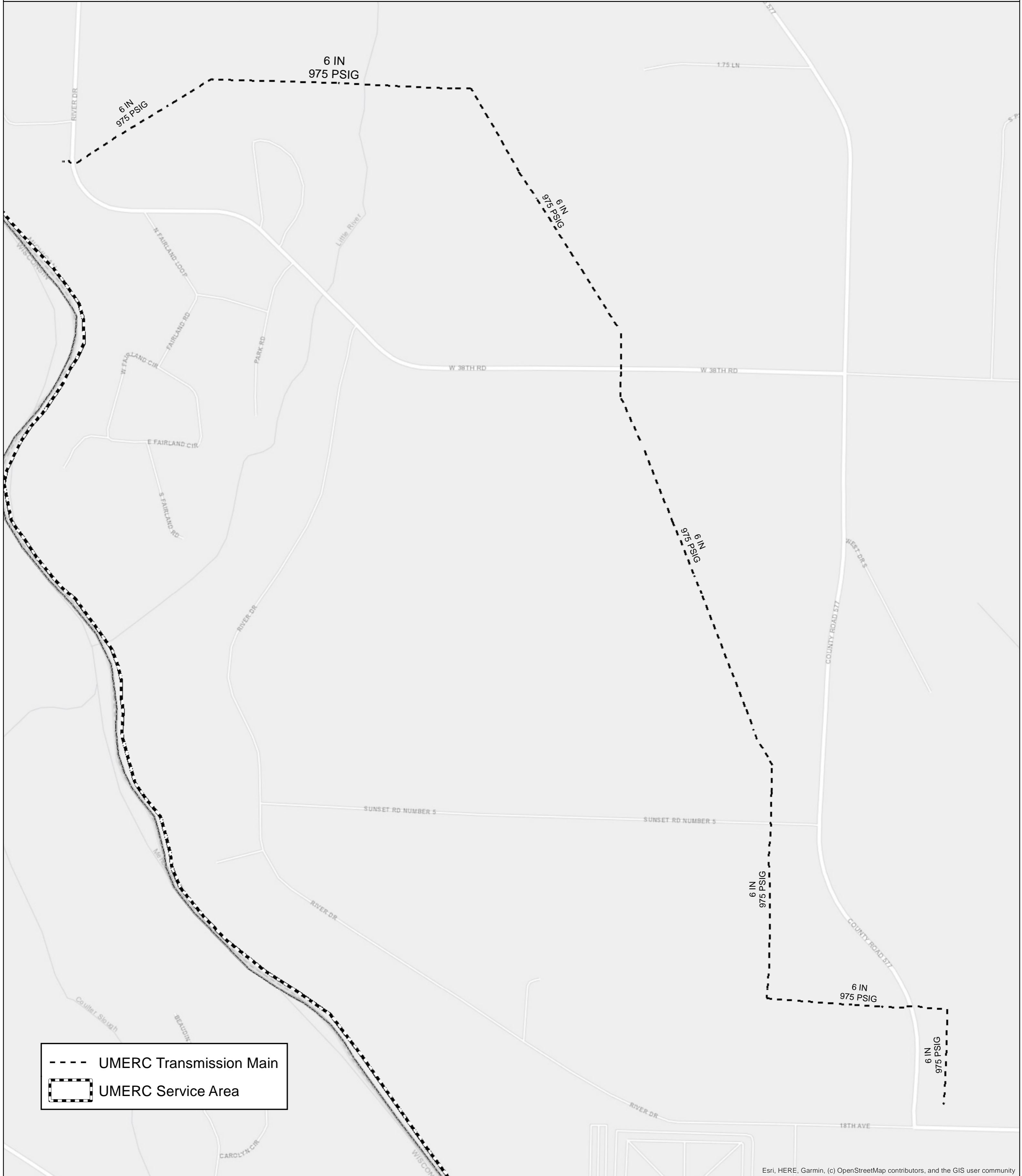
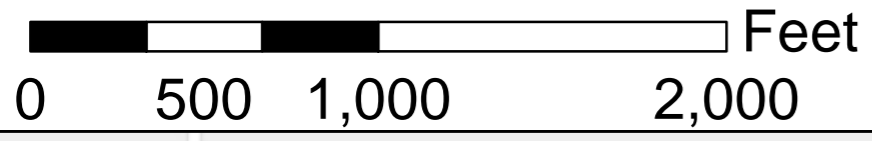




UMERC Gas Transmission Main with Details



Date: 1/17/2023



	UMERC Transmission Main
	UMERC Service Area

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