

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, 2023 | |
| Present name of respondent: DTE Gas Company | |
| Address of principal place of business: One Energy Plaza, Detroit, MI 48226-1279 | |
| Utility representative to whom inquires regarding this report may be directed: | |
| Name: Tracy J Myrick | Title: Chief Accounting Officer |
| Address: One Energy Plaza | |
| City: Detroit | State: MI Zip: 48226-1279 |
| Telephone, Including Area Code: 313-235-4000 | |
| If the utility name has been changed during the past year: | |
| Prior Name: | |
| Date of Change: | |
| Two copies of the published annual report to stockholders: | |
| [<input checked="" type="checkbox"/>] | were forwarded to the Commission |
| [<input type="checkbox"/>] | will be forwarded to the Commission |
| <u>on or about</u> | |
| Annual reports to stockholders: | |
| [<input checked="" type="checkbox"/>] | are published |
| [<input 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

MPSC FORM P-522

ANNUAL REPORT OF NATURAL GAS COMPANIES (Major and Nonmajor)

| IDENTIFICATION | | |
|---|---|--|
| 01 Exact Legal Name of Respondent DTE Gas Company | | 02 Year of Report December 31, 2023 |
| 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) One Energy Plaza, Detroit, MI 48226-1279 | | |
| 05 Name of Contact Person Tracy J Myrick | | 06 Title of Contact Person Chief Accounting Officer |
| 07 Address of Contact Person (Street, City, State, Zip) One Energy Plaza, Detroit, MI 48226-1279 | | |
| 08 Telephone of Contact Person, Including Area Code: (313) 235-4000 | 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 4, 2024 |
| 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 Tracy J Myrick | 03 Signature Tracy J Myrick | 04 Date Signed (Mo, Da, Yr) 4/4/2024 |
| 02 Title Chief Accounting Officer | | |

| | | | |
|--|--|--|----------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |
| 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 | Reference Page No. | Remarks | |
| (a) | (b) | (c) | |
| GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS | | | |
| General Information | 101 | | |
| Control Over Respondent & Other Associated Companies | 102 | | |
| Corporations Controlled by Respondent | 103 | | |
| Officers and Employees | M 104 | | |
| Directors | 105 | | |
| Security Holders and Voting Powers | 106-107 | | |
| Important Changes During the Year | 108-109 | | |
| Comparative Balance Sheet | 110-113 | | |
| Statement of Income for the Year | 114-117 | 116 NONE | |
| Statement of Retained Earnings for the Year | 118-119 | | |
| Statement of Cash Flows | 120-121 | | |
| Notes to Financial Statements | 122-123 | | |
| BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits) | | | |
| Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion | 200-201 | | |
| Gas Plant in Service | 204-212B | | |
| Gas Plant Leased to Others | 213 | NONE | |
| Gas Plant Held for Future Use | 214 | NONE | |
| Production Properties Held for Future Use | 215 | NONE | |
| Construction Work in Progress - Gas | 216 | | |
| Construction Overheads - Gas | 217 | | |
| General Description of Construction Overhead Procedure | 218 | | |
| Accumulated Provision for Depreciation of Gas Utility Plant | 219 | | |
| Gas Stored | 220 | | |
| Nonutility Property | 221 | | |
| Accumulated Provision for Depreciation and Amortization of Nonutility Property | 221 | | |
| Investments | 222-223 | | |
| Investment in Subsidiary Companies | 224-225 | | |
| Gas Prepayments Under Purchase Agreements | 226-227 | NONE | |
| Advances for Gas Prior to Initial Deliveries or Commission Certification | 229 | NONE | |
| Prepayments | 230 | | |
| Extraordinary Property Losses | 230 | NONE | |
| Unrecovered Plant and Regulatory Study Costs | 230 | NONE | |
| Preliminary Survey and Investigation Charges | 231 | NONE | |
| Other Regulatory Assets | 232 | | |
| Miscellaneous Deferred Debits | 233 | | |
| Accumulated Deferred Income Taxes (Account 190) | 234-235 | | |

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| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| 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 | | |
| 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 | | |
| Discount on Capital Stock | 254 | NONE | |
| Capital Stock Expense | 254 | NONE | |
| Securities Issued or Assumed and Securities Refunded or Retired During the Year | 255 | | |
| Long Term Debt | 256-257 | | |
| Unamortized Debt Expense, Premium and Discount on Long-Term Debt | 258-259 | | |
| Unamortized Loss and Gain on Required Debt | 260 | | |
| Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes | 261A-B | | |
| Calculation of Federal Income Tax | 261C-D | | |
| Taxes Accrued, Prepaid and Charged During Year | 262-263 | | |
| Investment Tax Credits Generated and Utilized | 264-265 | Pages eliminated by MPSC | |
| Accumulated Deferred Investment Tax Credits | 266-267 | NONE | |
| Miscellaneous Current and Accrued Liabilities | 268 | | |
| Other Deferred Credits | 269 | | |
| Accumulated Deferred Income Taxes - Accelerated Amortization Property | 272-273 | NONE | |
| Accumulated Deferred Income Taxes - Other Property | 274-275 | | |
| Accumulated Deferred Income Taxes - Other | 276A-B | | |
| Other Regulatory Liabilities | 278 | | |
| INCOME ACCOUNT SUPPORTING SCHEDULES | | | |
| Gas Operating Revenues | 300-301 | | |
| Customer Choice Electric Revenue | 302-303 | | |
| Rates and Sales Section | 305A-C | | |
| Customer Choice Sales Data by Rate Schedules | 306C | | |
| Off-System Sales - Natural Gas | 310A-B | NONE | |
| Revenue from Transportation of Gas of Others - Natural Gas | 312-313 | | |
| Revenues from Storing Gas of Others - Natural Gas | 314 | | |
| Sales of Products Extracted from Natural Gas | 315 | NONE | |
| Revenues from Natural Gas Processed by Others | 315 | NONE | |
| Gas Operation and Maintenance Expenses | 320-325 | | |
| Number of Gas Department Employees | 325 | | |
| Exploration and Development Expenses | 326 | NONE | |
| Abandoned Leases | 326 | NONE | |
| Gas Purchases | 327, 327A-B | 327 A-B NONE | |
| Exchange Gas Transactions | 328-330 | | |
| Gas Used in Utility Operations - Credit | 331 | | |
| Transmission and Compression of Gas by Others | 332-333 | | |
| Other Gas Supply Expenses | 334 | | |
| Miscellaneous General Expenses - Gas | 335 | | |
| Depreciation, Depletion and Amortization of Gas Plant | 336-338 | | |

| | | | |
|---|--|--|---------------------------|
| Name of Respondent | This Report Is: (1) [X] An Original (2) [] A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| LIST OF SCHEDULES (Natural Gas Utility) | | | |
| Title of Schedule (a) | Reference Page No. (b) | Remarks (c) | |
| INCOME ACCOUNT SUPPORTING SCHEDULES | | | |
| Income from Utility Plan Leased to Others | 339 | NONE | |
| Particulars Concerning Certain Income Deduction and Interest Charges | 340 | | |
| COMMON SECTION | | | |
| Regulatory Commission Expenses | 350-351 | | |
| Research, Development and Demonstration Activities | 352-253 | NONE | |
| Distribution of Salaries and Wages | 354-355 | | |
| Charges for Outside Professional and Other Consultative Services | 357 | | |
| GAS PLANT STATISTICAL DATA | | | |
| Natural Gas Reserves and Land Acreage | 500-501 | NONE | |
| Changes in Estimated Hydrocarbon Reserves and Costs, and Net Realized Value | 504-505 | NONE | |
| Compressor Stations | 508-509 | | |
| Gas and Oil Wells | 510 | NONE | |
| Gas Storage Projects | 512-513 | | |
| Distribution and Transmission Lines | 514 | | |
| Liquefied Petroleum Gas Operations | 516-517 | NONE | |
| Distribution System Peak Deliveries | 518 | | |
| Auxiliary Peaking Facilities | 519 | | |
| System Map | 522 | | |
| Footnote Data | 551 | NONE | |
| Stockholders' Report | -- | | |
| MPSC SCHEDULES | | | |
| Reconciliation of Deferred Income Tax Expenses | 117A-B | | |
| Operating Loss Carryforward | 117C | NONE | |
| Notes & Accounts Receivable Summary for Balance Sheet | 228A | | |
| Accumulated Provision for Uncollectible Accounts - Credit | 228A | | |
| Receivables From Associated Companies | 228B | | |
| Materials and Supplies | 228C | | |
| Notes Payable | 260A | | |
| Payables to Associated Companies | 260B | | |
| Customer Advances for Construction (252) | 268 | NONE | |
| | 277 | NONE | |
| Accumulated Deferred Income Taxes - Temporary | | | |
| Gas Operation and Maintenance Expenses (Nonmajor) | 320N-324N | NONE | |
| Lease Rentals Charged | 333A-333D | 333C-333D NONE | |
| Depreciation, Depletion and Amortization of Gas Plant (Nonmajor) | 336N | NONE | |
| Particulars Concerning Certain Other Income Accounts | 341 | | |
| Gain or Loss on Disposition of Property | 342A-B | NONE | |
| Expenditures for Certain Civic, Political and Related Activities | 343 | | |
| Common Utility Plant and Expenses | 356 | NONE | |
| Summary of Costs Billed to Associated Companies | 358-359 | | |
| Summary of Costs Billed from Associated Companies | 360-361 | | |

| | | | |
|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| GENERAL INFORMATION | | | |
| <p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Tracy J. Myrick, Chief Accounting Officer One Energy Plaza Detroit, Michigan 48226-1279</p> | | | |
| <p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state the fact and give the type of organization and date organized.</p> <p>Michigan - January 12, 1898</p> | | | |
| <p>3. If at any time during the year the property of respondent was held by receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date which possession by receivership or trustee ceased.</p> <p>Not Applicable.</p> | | | |
| <p>4. State the classes of utility or other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Purchase, storage, transportation, distribution, and sale of natural gas, and the sale of storage and transportation capacity, all within the State of Michigan.</p> | | | |
| <p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>1. <input type="checkbox"/> Yes..... Enter date when such independent accountant was initially engaged: _____</p> <p>2. <input checked="" type="checkbox"/> No</p> | | | |

| | | | |
|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES | | | |
| <p>1. If any corporation, business trust or similar organization or combination of such organizations jointly held control over the respondent at the end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p> | | <p>2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year.</p> <p>3. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.</p> | |
| <p>DTE Gas Holdings, Inc. is the holding company of the respondent. The attached pages 102a - 102I detail the chain of ownership and control to the main parent company.</p> | | | |

NATURE OF BUSINESS OF CLAIMANTS AND EVERY SUBSIDIARY THEREOF

Claimant: DTE Energy Company

DTE Energy Company (Company or DTE) is a Michigan corporation. DTE owns, directly and indirectly, three utilities; DTE Electric Company (DTE Electric), DTE Gas Company (DTE Gas), and Citizens Gas Fuel Company (Citizens), and non-regulated subsidiaries engaged in energy marketing and trading, energy services, and various other electricity, coal, and gas related businesses. The Company's address is 1 Energy Plaza, Detroit, Michigan 48226-1279.

Claimant: DTE Enterprises, Inc.

DTE Enterprises, Inc. (DTEE) owns, directly and indirectly, two utilities, Gas Holdings and Citizens. DTEE is organized under the laws of the state of Michigan and has its principal executive offices at 1 Energy Plaza, Detroit, Michigan 48226-1279.

Claimant: DTE Gas Holdings, Inc.

DTE Gas Holdings, Inc., (Gas Holdings) is the holding company for DTE Gas Company and DTE Gas Services Company (Gas Services). Gas Holdings is organized under the laws of the state of Michigan and has its principal executive offices located at 1 Energy Plaza, Detroit, Michigan 48226-1279.

1) DTE Energy Company

- a) DTE Energy Corporate Services, LLC (Corporate Services) is a Michigan limited liability company. Corporate Services is a wholly owned subsidiary of DTE Energy Company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Corporate Services provides functional support to the DTE Energy enterprise.
- b) DTE Energy Resources, LLC (DTE ER) is a Delaware limited liability company. DTE ER is a wholly owned subsidiary of DTE with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE ER is engaged in energy services, electric generation, electric and gas marketing and trading and landfill gas projects. DTE ER is also conducting business under the assumed name of DTE Vantage.
- i) DTE Biomass Energy, Inc., (DTE Biomass) is a Michigan corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Biomass is a wholly owned subsidiary of DTE ER and is engaged in landfill and renewable natural gas projects.
 - (1) Adrian Energy Associates, LLC (Adrian Energy) is a Michigan limited liability company with offices at 29261 Wall Street, Wixom, Michigan 48393. Adrian Energy is a 50% owned subsidiary of DTE Biomass and is engaged in the production of electricity from landfill gas
 - (2) Blue Water Renewables, Inc. (Blue Water) is a Michigan corporation with offices located at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects.
 - (3) Davidson Gas Producers, LLC (Davidson) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Davidson is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects.
 - (4) DTE RENEWABLE HOLDINGS, LLC (DTERH) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTERH is wholly owned subsidiary of DTE Biomass Energy, Inc. and is a holding company for renewable natural gas projects
 - (a) BIRNAMWOOD RENEWABLE ENERGY, LLC (BIRNAMWOOD) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Birnamwood is a **90% owned** subsidiary of DTERH and is engaged in renewable energy business.

- (b) BLUEBIRD RENEWABLE ENERGY, LLC (BLUEBIRD)) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Bluebird is a **90% owned** subsidiary of DTERH and is engaged in renewable energy projects.
- (c) CALUMET RENEWABLE ENERGY, LLC (CALUMET) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. CALUMET is a wholly owned subsidiary of DTERH and is engaged in renewable natural gas projects.
- (d) DANE RENEWABLE ENERGY, LLC (Dane) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Dane is a wholly owned subsidiary owned by DTERH and holds ownership of a renewable natural gas project
- (e) KEWAUNEE RENEWABLE, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. **Kewaunee is wholly owned** by DTERH and maintains and operates a renewable natural gas project in Wisconsin
- (f) NEW CHESTER RENEWABLE ENERGY, LLC (Chester) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Chester is a wholly owned subsidiary of DTERH and maintains and operates renewable natural gas project in Wisconsin
- (g) Rosendale Renewable Energy, LLC (Rosendale) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Rosendale is a wholly owned subsidiary of DTERHC and owns and operates a renewable natural gas facility
- (5) EAST DAKOTAS RENEWABLE ENERGY, LLC (EDRE) is a Delaware limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226. EDRE is a wholly owned subsidiary owned by DTERH and owns a dairy gas to RNG facility in South Dakota
- (6) Fort Bend Power Producer, LLC (Fort Bend) is a Delaware limited liability company with offices located at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Fort Bend is wholly owned by DTE Biomass and is engaged in a landfill gas to energy project.
- (7) Iredell Transmission, LLC (Iredell Trans) is a North Carolina limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Iredell is wholly owned by DTE Biomass and is engaged in landfill gas projects
- (8) Kiefer Landfill Generating II, LLC (Kiefer) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Kiefer is a 10% owned subsidiary of DTE Biomass and is engaged in landfill gas projects
- (9) Phoenix Gas Producers, L.L.C. (Phoenix) is a Michigan limited liability company with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Phoenix is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects
- (10) Pinnacle Gas Producers, L.L.C. (Pinnacle) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Pinnacle is a wholly owned subsidiary of DTE Biomass and is engaged in a landfill gas-to-energy project
- (11) Potrero Hills Energy Producers, LLC (Potrero) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Potrero is a 50% owned subsidiary of DTE Biomass and is engaged in landfill gas projects
- (12) RES Power, Inc. (RESP) is a Michigan corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. RESP is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects. It owns 50% of Riverview Energy Systems
 - (a) Riverview Energy Systems (Riverview) is a Michigan partnership with offices at 29261 Wall Street, Wixom, Michigan 48393. Riverview is a 50% owned subsidiary of RESP and is engaged in the production of electricity from landfill gas.
- (13) Riverview Gas Producers, Inc. (RPG) is a Michigan corporation with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. RPG is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects
- (14) Salem Energy Systems, LLC (Salem) is a North Carolina limited liability company with offices at 29261 Wall Street, Wixom, Michigan 48393. Salem is 50% owned by DTE Biomass and is engaged in the production of electricity from landfill gas

- (15) Salt Lake Energy Systems, L.L.C. (Salt Lake) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Salt Lake is a 50% owned subsidiary of DTE Biomass and is engaged in a landfill gas-to-energy project.
 - (16) Seabreeze Energy Producers, LLC (SEP) is a Texas limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. SEP is wholly owned subsidiary of DTE Biomass and is engaged in a landfill gas to energy project
 - (17) Sunshine Gas Producers, LLC (Sunshine) is a Michigan limited liability company with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Sunshine Gas is a 50% owned subsidiary of DTE Biomass and is engaged in landfill gas projects
 - (18) Uwharrie Mountain Renewable Energy, LLC (Uwharrie) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Uwharrie is a wholly owned subsidiary of DTE Biomass and is a landfill gas facility
 - (19) Wake Gas Producers, L.L.C. (Wake) is a North Carolina limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Wake is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects.
 - (20) Westside Gas Producers, L.L.C. (Westside) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Westside is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects
- i) DTE Coal Services, Inc., (DTE Coal) is a Michigan corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Coal is a wholly owned subsidiary of DTE ER and is an inactive company
 - (1) DTE Chicago Fuels Terminal, LLC (Chicago Fuels) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. This company is a wholly owned subsidiary of DTE Coal and is an inactive company.
 - (2) DTE Methane Resources, L.L.C. (DTE Methane) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Methane is wholly owned by **DTE Coal Services, Inc.** and is an inactive company **(OWNERSHIP CHANGE DTE BIOMASS ENERGY SHARE TRANSFERRED TO DTE COAL SERVICES, INC. 12/31/2022)**
 - (3) DTE Peptec, Inc., (DTE Peptec) is a Michigan corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Peptec is a wholly owned subsidiary of DTE Coal and is an inactive company. **(DISSOLVED 07/28/2022)**
 - (a) Peptec, Inc. (Peptec) is a Pennsylvania corporation with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Peptec is a wholly owned subsidiary of DTE Peptec and is an inactive company. **(DISSOLVED 07/17/2023)**
 - ii) DTE Energy Services, Inc. (DTE ES) is a Michigan corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE ES is a wholly owned subsidiary of DTE ER and is engaged in energy services activities.
 - (1) Delta Township Utilities II, LLC (Utilities II) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Utilities II is owned 56% by DTE ES. It provides utility services to an automobile manufacturing facility in Lansing, Michigan.
 - (2) DTE CALIFORNIA RENEWABLE FUELS, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE California Renewable Fuels, LLC is a wholly owned subsidiary of DTE ES and owns two California facilities that will manufacture Energy Carbon, a Biomass derived, energy dense pellet.
 - (3) DTE CALIFORNIA RENEWABLE FUELS OPERATIONS, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE California Renewable Fuels, LLC is a wholly owned subsidiary of DTE ES and owns two California facilities that will manufacture Energy Carbon, a Biomass derived, energy dense pellet.
 - (4) DTE Coke Holdings, LLC (Coke Holdings) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Coke Holdings is a wholly owned subsidiary of DTE ES and is a holding company
 - (a) DTE Coke Operations, LLC (DTE Coke) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Coke is a wholly owned subsidiary of DTE Coke Holdings, LLC and is involved in in the operation and

maintenance of coke battery facilities.

- (b) DTE Gary LLC (Gary) is a Delaware limited liability company with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Gary is a wholly owned subsidiary of DTE Coke Holdings, LLC and is an inactive company
 - (c) DTE LAKE ERIE GENERATION, INC. is a British Columbia Corporation with offices at 510 West George Street, Suite 1800, Vancouver, BC V6B 0M3. DTE Lake Erie Generation, Inc is wholly owned by DTE Coke Holdings, LLC and is a project entity for a potential onsite energy project.
 - (d) DTE PCI Enterprises Company, LLC (DTE PCI) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE PCI is a wholly owned subsidiary of DTE Coke Holdings, LLC and operates a pulverized coal facility
 - (e) EES Coke Battery, L.L.C. (EES) is a Michigan limited liability company with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. EES is wholly owned by DTE Coke Holdings, LLC and is engaged in coke supply and coke battery operations
 - (f) Shenango LLC (Shenango) is a Pennsylvania corporation with offices 1 Energy Plaza, 400 WCB Detroit, MI 48226. Shenango is a wholly owned subsidiary of Coke Holdings and is an inactive company
- (5) DTE Energy Center Operations, LLC (DTE Energy Cent Oper) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Energy Cent Oper is a wholly owned subsidiary of DTE ES and is involved in the operation of Energy Center.
- (6) DTE ES Holdings No. 1, LLC (ES Holdings) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. ES Holdings is a wholly owned subsidiary of DTE ES and is a holding company.
- (7) DTE ES Operations, LLC (ES Oper) is a Delaware limited liability company with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. ES Oper is a wholly owned subsidiary of DTE ES and is engaged in the operation and maintenance of electric generation facilities.
- (8) DTE On-Site Energy, LLC (On-Site) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE On-Site is a wholly owned subsidiary of DTE ES and is involved in on-site energy projects.
- (a) DTE Ashtabula, LLC (Ashtabula) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Ashtabula is wholly owned by On-Site. It operates five Co-Generation units that provide steam, electricity, boiler feed water and compressed air to a facility in Ashtabula, Ohio.
 - (b) DTE Atlantic, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Atlantic, LLC is a wholly owned subsidiary of DTE On-site Energy, LLC and operates and maintains a cogeneration project in Atlantic City, New Jersey.
 - (c) DTE Calvert City, LLC (Calvert) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Calvert is a wholly owned subsidiary of On-Site and provides energy related services.
 - (d) DTE Dearborn, LLC (Dearborn) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, MI 48226. Dearborn is a wholly owned subsidiary of On-Site and is engaged in the operation of a compressed air facility.
 - (e) DTE Dearborn CEP, LLC, (CEP) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. CEP is a wholly owned subsidiary of On-Site and is involved in construction, operation, and ownership of an energy infrastructure at the Ford Research and Engineering Campus in Dearborn, Michigan.
 - (f) DTE Heritage, LLC (DTE Heritage) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Heritage is a wholly owned subsidiary of On-Site and is engaged in the ownership and operation of an internal electric distribution system of electricity.
 - (g) DTE Indiana Harbor Holdings, LLC (DTE Indiana Harbor) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Indiana Harbor is a wholly owned subsidiary of On-Site. DTE Indiana Harbor owns 14.8% of

Indiana Harbor Coke Company L.P.

- (i) Indiana Harbor Coke Company L.P., (Indiana Harbor Coke Company) is a Delaware limited partnership with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Indiana Harbor Coke Company is 14.8% owned by DTE Indiana Harbor and operates a coke battery facility
- (h) DTE Lansing, LLC (Lansing) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is wholly owned by On-Site and it operates and maintains a Central Utilities Complex (CUC) providing utility services to 3 buildings at the Grand River Assembly Facility. Lansing owns 80% of Utility Services of Lansing, LLC.
- (i) Utility Services of Lansing, LLC (Utility Services) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Utility Services is owned 80% by Lansing and provides utility services to a facility in Lansing, Michigan.
- (i) DTE Lordstown, LLC (Lordstown) is an Ohio limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Lordstown is a wholly owned subsidiary of On-Site and is an inactive company.
- (j) DTE Marietta, LLC (Marietta) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is a wholly owned subsidiary of On-Site and holds project contracts to provide energy related services.
- (k) DTE Northwind, LLC, (Northwind) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Northwind is a wholly owned subsidiary of On-Site and operates a chilled water plant.

- (l) DTE Philadelphia, LLC (Philadelphia) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Philadelphia is a wholly owned subsidiary of On-Site. It operates and maintains the electric distribution, heat, and non-potable water systems for the Philadelphia Authority for Industrial Development. **(DISSOLVED 07/24/2023)**
- (m) DTE Pittsburgh, LLC (Pittsburgh) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Pittsburgh is a wholly owned subsidiary of On-Site and provides energy related services.
- (n) DTE Pontiac North, LLC (Pontiac) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Pontiac is a wholly owned subsidiary of On-Site and is an inactive company.
- (o) DTE RUSSELL STREET, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is a wholly owned subsidiary of On-Site and provides certain utilities back up electricity and related services in Detroit, Michigan.
- (p) DTE SAN DIEGO COGEN, INC. (San Diego Cogen) is a Delaware corporation with offices 1 Energy Plaza, 400 WCB Detroit, MI 48226. San Diego Cogen is a wholly owned subsidiary of On-Site and operates and maintains a cogeneration facility in San Diego California.
- (q) DTE St. Bernard, LLC (St. Bernard) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. St. Bernard is a wholly owned subsidiary of On-Site. It provides steam, electricity, high density liquid processing, water, sewer, fuel, and coal services to a facility in Cincinnati.
- (r) DTE St. Paul, LLC (St. Paul) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. St. Paul is a wholly owned subsidiary of On-Site.
 - (i) St. Paul Cogeneration, LLC (St. Paul Cogen) is a Minnesota limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is 50% owned by St. Paul. It provides electricity and heat through a wood-fired combined heat and power plant to a state government complex. **(ENTITY SOLD 03/23/2023)**
 - (ii) Environmental Wood Supply, LLC (Environmental Wood) is a Minnesota limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is 50% owned by St. Paul. It provides electricity and heat through a wood-fired combined heat and power plant to Northern States Power Company. **(ENTITY SOLD 03/23/2023)**
- (s) DTE Stanton, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Stanton, LLC is a wholly owned subsidiary of On-Site and provides certain onsite utility support services to the Ford Blue Oval City electric vehicle manufacturing complex located in Stanton, Tennessee.
- (t) DTE SUSTAINABLE HOLDINGS, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Sustainable Holdings, LLC is a wholly owned subsidiary of DTE ES and is a Holding company for project entities for the development of underground storage of CO2 in the Sacramento Delta region.
 - (i) SUISUN CLIMATE PARTNERS, LLC (Suisun) is a Delaware limited liability company with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Suisun is a wholly owned subsidiary of DTE Sustainable Holdings, LLC and develops underground storage for CO2 in the Sacramento Delta region.
 - (ii) DTE SUSTAINABLE VENTURES, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Sustainable Ventures, LLC is a wholly owned subsidiary of DTE Sustainable Holdings, LLC and is involved in Carbon Capture & Sequestration activities.

1. Sedgewick Sequestration, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB, Detroit, Michigan 48226. Sedgwick Sequestration, LLC is a wholly owned subsidiary of DTE Sustainable

Ventures, LLC, and is currently inactive. **(NEW DELAWARE FORMATION 02/06/2023)**

2. Cass Sequestration, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB, Detroit, Michigan 48226. Cass Sequestration, LLC is a wholly owned subsidiary of DTE Sustainable Ventures, LLC and is involved in carbon capture and sequestration activities. **(NEW DELAWARE FORMATION 05/23/2023)**
 3. Barry Sequestration, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB, Detroit, Michigan 48226. Barry Sequestration, LLC is a wholly owned subsidiary of DTE Sustainable Ventures, LLC and is involved in carbon capture and sequestration activities. **(NEW DELAWARE FORMATION 08/23/2023)**
 4. Shakespeare Sequestration, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB, Detroit, Michigan 48226. Shakespeare Sequestration, LLC is a wholly owned subsidiary of DTE Sustainable Ventures, LLC and is involved in carbon capture and sequestration activities. **(NEW DELAWARE FORMATION 10/12/2023)**
- (u) DTE Tonawanda, LLC (Tonawanda) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, MI 48226. Tonawanda is a wholly owned subsidiary of On-Site and is engaged in wastewater treatment and supply of chilled water.
- (v) DTE Utility Service Holdings, LLC (Utility Serv) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Utility Serv is a wholly owned subsidiary of On-Site and is a holding company. Utility Services owns 50% of DTE Energy Center, LLC
- (i) DTE Energy Center, LLC (Energy Center) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Energy Center is 50% owned by Utility Serv and is involved in providing utility and energy conservation services
- (w) Energy Equipment Leasing, LLC (Energy Equipment) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Energy Equipment Leasing is a wholly owned subsidiary of On-Site and leases boiler and turning equipment to a facility near Baltimore, Maryland, and cogeneration equipment to a facility in Ashtabula, Ohio.
- (x) Metro Energy, LLC (Metro) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Metro Energy, LLC is a wholly owned subsidiary of On-Site and provides energy related service
- (9) DTE PetCoke, LLC (Pet Coke) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Pet Coke is wholly owned subsidiary of DTE ES and is engaged in the supply of petroleum coke.

- (10) DTE REF Holdings, LLC (DTE REF) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is a wholly owned subsidiary of DTE ES and is a holding company.
- (a) Belle River Fuels Holdings, LLC (Belle River Fuels) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Belle River Fuels is owned 1% by DTE REF and 99% by DTE ES. Belle River Fuels owns 100% of Belle River Fuels Company, LLC.
 - (i) Belle River Fuels Company, LLC (Belle River) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Belle River is a wholly owned subsidiary of Belle River Fuels, and it owns and operates a facility to produce refined coal.
 - (b) DTE REF Holdings II, LLC (REF Holdings II) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is wholly owned by DTE REF and is a holding company
 - (i) ERIE FUELS COMPANY, LLC is a Delaware Limited Liability Company with offices at 1 Energy Plaza, 400 WCB Detroit, MI 48226. ERIE FUELS COMPANY, LLC is wholly owned by DTE REF Holdings II, LLC and is the lessee of a reduced emissions fuel facility.
 - (ii) Huron Fuels Company LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, MI 48226. It is wholly owned by DTE REF Holdings II, LLC and leases a refined emissions fuel facility from Belle River.
 - (iii) Ontario Fuels Company is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is wholly owned by DTE REF Holdings II, LLC and owns a refined coal facility and produces refined coal for sale.
 - (iv) Portage Fuel Company, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is wholly owned by DTE REF Holdings II, LLC and leases and operates a reduced emissions fuel facility at the Columbia Power Plant owned by Alliant Energy.
 - (v) Shawnee SL, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is a wholly owned by DTE REF Holdings II, LLC and is a holds sublicense to certain reduced emissions fuel technology.
- (11) Monroe Fuels Company, LLC (Monroe) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Monroe is wholly owned by DTE REF. It owns and operates a facility to produce refined coal
- (c) REF HOLDINGS III, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. REF Holdings III, LLC is wholly owned by DTE REF, it is a holding company.
 - (i) Arbor Fuels Company, LLC (Arbor) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Arbor is wholly owned by REF Holdings III, LLC and operates a refined emissions fuel facility.
 - (ii) Chouteau Fuels Company, LLC (Chouteau) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Chouteau is wholly owned by REF Holdings III, LLC and it operates a refined emissions fuel facility

- (iii) EROC Fuels, Company, LLC (EROC) and is a Delaware limited liability Company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is wholly owned by REF Holdings III, LLC and operates of refined emissions fuel facility at a facility in Wisconsin.
 - (iv) Gallia Fuels Company, LLC, (Gallia), is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Gallia is a wholly owned subsidiary of REF Holdings III, LLC and operates a refined emissions fuel production line
 - (v) Jasper Fuels Company, LLC, (Jasper), is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Jasper is a wholly owned subsidiary of REF Holdings III, LLC. Jasper owns and operates a facility to produce refined coal.
- (12) DTE Stoneman, LLC (Stoneman) is a Wisconsin limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Stoneman is a wholly owned subsidiary of DTE ES and is an inactive company.
- (13) DTE Woodland, LLC (Woodland) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Woodland is a wholly owned subsidiary of DTE ES and is engaged in biomass energy projects
 - (a) DTE Mt. Poso, LLC (Mt. Poso) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Mt. Poso is a wholly owned subsidiary of Woodland and owns 50% of Mt. Poso Cogeneration Company, LLC
 - (i) Mt. Poso Cogeneration Company, LLC (Mt. Poso Cogen) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Mt. Poso Cogen is owned 50 % by Mt. Poso. Mt. Poso Cogen owns and operates a biomass energy facility and oil field
- (14) DTE Stockton, LLC (Stockton) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Stockton is a wholly owned subsidiary of Woodland and owns and operates a Biomass facility.
- (15) Woodland Biomass Power LLC (WBP) is a California limited liability company in which Woodland is the sole member, with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. This company is a wholly owned subsidiary of Woodland and owns and operates a biomass energy facility.
- iii) DTE Energy Trading, Inc. (DTE Energy Trading) is a Michigan corporation with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Energy Trading is a wholly owned subsidiary of DTE ER. DTE Energy Trading is engaged in wholesale and retail energy marketing. DTE Energy Trading owns DTE Energy Supply, Inc.
 - (1) DTE Energy Supply, Inc. (Energy Supply) is a Michigan Corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Energy Supply is a wholly owned subsidiary of DTE Energy Trading and is engaged in providing retail energy services.
- iv) DTE Generation, Inc. (DTE Generation) is a Michigan corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Generation is a wholly owned subsidiary of DTE ER and is a holding company. DTE Generation owns DTE River Rouge, No. 1, LLC.
 - (1) DTE River Rouge, No. 1, LLC (DTE River) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE River is a wholly owned subsidiary of DTE Generation and is involved in a project at River Rouge Power Plant.
- a) DTE Energy Trust III (DTE III) is a Delaware statutory trust with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. DTE III may offer from time-to-time trust preferred securities.
- b) DTE Energy Ventures, Inc. (DTE Ventures) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. DTE Ventures is a wholly owned subsidiary of DTE and is engaged in business development. DTE Energy Ventures, Inc.
 - i) Insight Energy Venture, LLC is a Michigan limited liability company with offices at The Corporation Company, 30600 Telegraph Rd, Suite 2345, Bingham Farms, Michigan 48025. Insight Energy Venture, LLC is owned 43% by DTE Energy Ventures, Inc. and 35% by Vectorform (non DTE entity). This company was formed for development, marketing, sale and delivery of energy management software,

mobile applications, and hardware technologies to the Utility Industry.

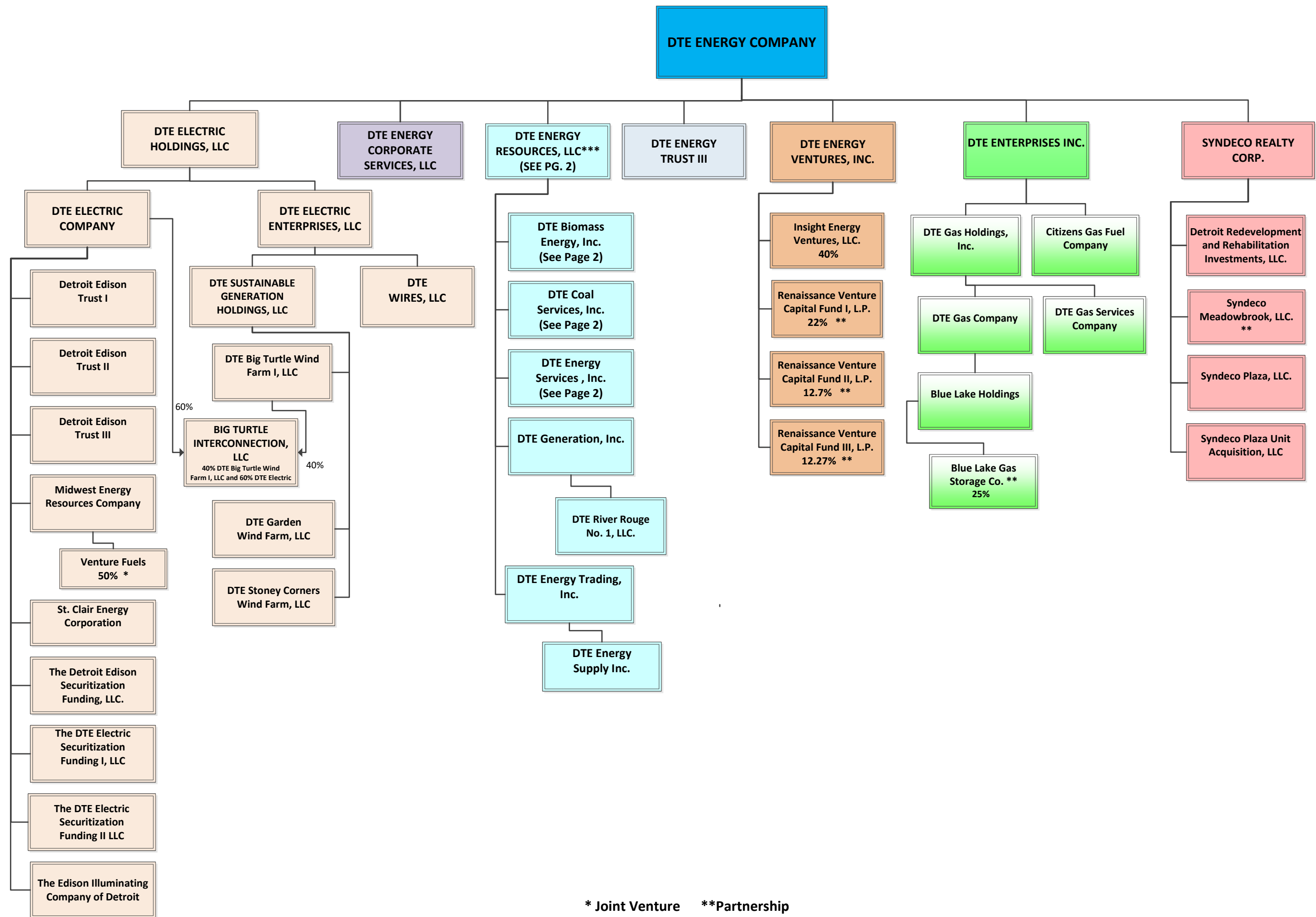
- ii) Renaissance Venture Capital Fund I, L.P. is a Limited Partnership company with offices at 600 Renaissance Center, Suite 1760 Detroit, Michigan 48243. Renaissance Venture Capital Fund I, L.P. is owned 22% by DTE Energy Ventures, Inc. DTE Energy Ventures, Inc. holds subscription agreement with this company for limited partnership interest. Fund I is a venture capital fund of funds.
 - iii) Renaissance Venture Capital Fund II, L.P. is a Limited Partnership company with offices at 201 S. Main Street Suite 1000 Ann Arbor, Michigan 48104. Renaissance Venture Capital Fund II, L.P. is owned 12.7% by DTE Energy Ventures, Inc. Fund II is a venture capital fund of funds.
 - iv) Renaissance Venture Capital Fund III, L.P. is a Limited Partnership Company with offices at 201 S. Main, Ann Arbor, Michigan 48104. Renaissance Venture Capital Fund III, L.P. is owned 12.27% by DTE Energy Ventures, Inc.
- c) DTE Enterprises, Inc. (DTEE) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Except where otherwise indicated, DTEE owns, directly or indirectly, all the outstanding common stock of DTE Gas Holdings, Inc., and Citizens Gas Fuel Company (Citizens).
- i) Citizens Gas Fuel Company (Citizens) is a Michigan corporation, a public utility engaged in the distribution of natural gas in Michigan. Citizens' principal executive offices are located at 1 Energy Plaza, Detroit, MI 48226. Citizens is a wholly owned subsidiary of DTEE.
 - ii) DTE Gas Holdings, Inc., a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279, is the holding company for DTE Gas Company, a Michigan corporation, and DTE Gas Services Company.
 - (1) DTE Gas Services Company is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It markets natural gas as a vehicular fuel and markets energy to residential and commercial customers through a transportation brokerage pilot program. DTE Gas Services Company became inactive in 2001. DTE Gas Services Company is a wholly owned subsidiary of DTE Gas Holdings, Inc.
 - (2) DTE Gas Company (DTE Gas) is a public utility engaged in the distribution and transmission of natural gas in the state of Michigan. DTE Gas's principal executive offices are located at 1 Energy Plaza, Detroit, Michigan 48226-1279. DTE Gas conducts substantially all its business in the state of Michigan and is subject to the jurisdiction of the Michigan Public Service Commission as to various phases of its operations, including gas sales rates, service, and accounting.
 - (a) Blue Lake Holdings, Inc. (Blue Lake) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Blue Lake Holdings, Inc. is a wholly owned subsidiary of DTE Gas. It holds a 25% interest in Blue Lake Gas Storage Company.
 - i. Blue Lake Gas Storage Company is a partnership that has converted a depleted natural gas field in northern Michigan into a 46 billion cubic feet (Bcf) natural gas storage field, which it operates.
- d) Syndeco Realty Corporation (Syndeco) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Syndeco is a wholly owned subsidiary of DTE. Syndeco is engaged in real estate projects.
- i) Detroit Redevelopment and Rehabilitation Investments, LLC is a Michigan Company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1289. It is a wholly owned subsidiary of Syndeco and is engaged in real estate acquisitions.
 - ii) Syndeco Meadowbrook, LLC (Meadowbrook) is a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Meadowbrook is a wholly owned subsidiary of Syndeco and owns property in Novi for future development.
 - iii) Syndeco Plaza L.L.C. (Syndeco Plaza) is a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Syndeco Plaza is a wholly owned subsidiary of Syndeco and is engaged in real estate projects.
 - iv) Syndeco Plaza Unit Acquisition LLC (Plaza Unit) is a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Syndeco owns 100% of this entity

- e) DTE Electric Holdings, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Energy Company and holds 100% interest in DTE Electric Company. It is a holding company for DTE Electric Company and DTE Electric Enterprises, LLC.

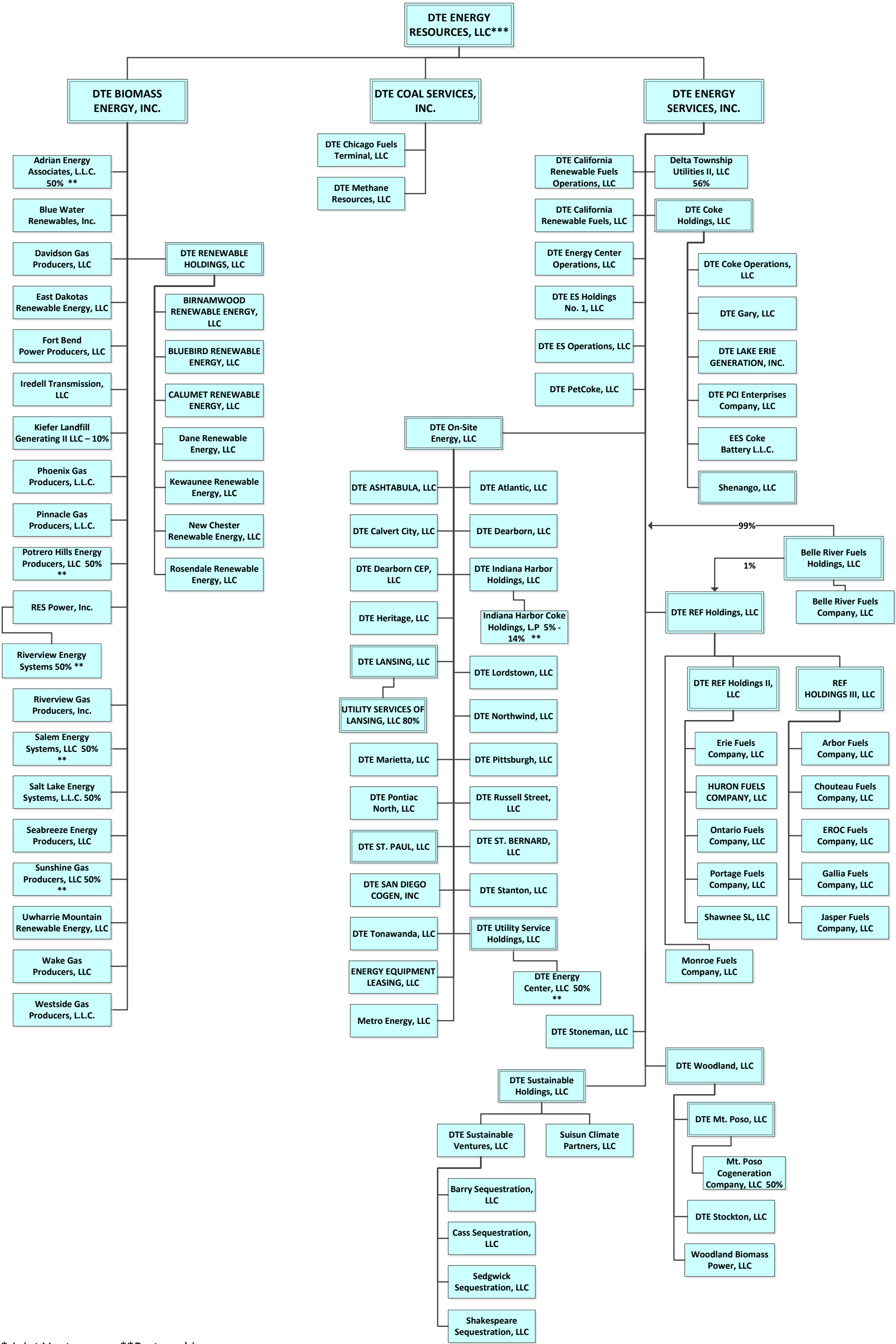
- i) DTE Electric Enterprises, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Electric Holdings, LLC. It holds 100% interest in DTE Sustainable Generation Holdings, LLC and DTE Wires, LLC. It was formed to structure the Wind Farm purchases.
 - (1) DTE Sustainable Generation Holdings, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Electric Enterprises, LLC. This entity was created to hold the structure for wind farm purchases. It holds 100% interest in DTE Garden Wind Farm, LLC and DTE Stoney Corners Wind Farm, LLC
 - (a) DTE Big Turtle Wind Farm I, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Sustainable Generation Holdings, LLC, and is a wind farm.
 - (i) Big Turtle Interconnection, LLC a Michigan limited liability company wind farm, it is owned 40% by DTE Big Turtle Wind Farm I, LLC and 60% owned by **DTE Electric Company. (THE 60% OWNERSHIP WAS PREVIOUSLY OWNED BY TERRAPIN ENERGY LLC, WHICH WAS ACQUIRED BY DTE ELECTRIC COMPANY 04/01/2023)**
 - (b) DTE Garden Wind Farm, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Sustainable Generation Holdings, LLC, and is a wind farm.
 - (c) DTE Stoney Corners Wind Farm, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Sustainable Generation Holdings, LLC, and is a wind farm.
 - (2) DTE Wires, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Electric Enterprises, L.L.C. and is part of the structure for wind farm purchases.

- ii) DTE Electric Company, (DTE Electric), is incorporated in Michigan and is a Michigan public utility. It is engaged in the generation, purchase, distribution, and sale of electric energy in Southeastern Michigan. It also owned and operated a steam heating system in Detroit, Michigan, which was sold in January 2003. On January 1, 1996, DTE Electric became a wholly owned subsidiary of the DTE Energy Company. On September 17, 2019, DTE Electric Company parent changed to DTE Electric Holdings, LLC. DTE Electric's address is 1 Energy Plaza, Detroit, Michigan 48226-1279.
 - (1) Detroit Edison Trust I (DET I) is a Delaware statutory trust with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. DET I may offer from time-to-time trust preferred securities.
 - (2) Detroit Edison Trust II (DET II) is a Delaware statutory trust with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. DET II may offer from time-to-time trust preferred securities.
 - (3) Detroit Edison Trust III (DET III) is a Delaware statutory trust with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. .
 - (4) DTE Electric Securitization Funding I, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226. It is a wholly owned subsidiary of DTE Electric Company and is a special purpose entity for securitization.
 - (5) DTE Electric Securitization Funding II, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226. It is a wholly owned subsidiary of DTE Electric Company and is a special purpose entity for securitization. **(NEW DELAWARE FORMATION 07/24/2023)**
 - (6) Midwest Energy Resources Company (MERC) is a Michigan corporation with offices at One Energy Plaza, Detroit, Michigan 48226-1279. MERC is a wholly owned subsidiary of DTE Electric and is engaged in operating a coal-transshipment facility in Superior, Wisconsin. It owns 50% of Venture Fuels.

- (a) Venture Fuels is a Colorado partnership formed for marketing coal in the Great Lakes Region and is 50% owned by MERC.
 - (7) St. Clair Energy Corporation (St. Clair) is a Michigan corporation with offices at One Energy Plaza, Detroit, Michigan 48226-1279. St. Clair is a wholly owned subsidiary of DTE Electric and is engaged in fuel procurement.
 - (8) The Detroit Edison Securitization Funding, L.L.C. (Securitization Funding) is a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Securitization Funding is a wholly owned subsidiary of DTE Electric and is a special purpose entity established to recover certain stranded costs, called Securitization Property by Michigan Statute.
 - (9) The Edison Illuminating Company of Detroit (EIC) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. EIC is a wholly owned subsidiary of DTE Electric and holds real estate.
- f) Wolverine Energy Services, Inc. (Wolverine) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Wolverine is a wholly owned subsidiary of DTE Energy Company and is a holding company. **(DISSOLVED 11/21/2023).**
- i) DTE Energy Solutions, Inc. (Solutions) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Solutions is a wholly owned subsidiary of Wolverine and is engaged in system-based energy related products and services. **(DISSOLVED 11/21/2023)**
 - (1) DTE Engineering Services, Inc., (DTE Engineering Services), is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. DTE Engineering Services is a wholly owned subsidiary of Solutions. DTE Engineering Services is engaged in professional engineering services. **(DISSOLVED 07/15/2020)**
 - ii) DTE Energy Technologies, Inc. (Technologies) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Technologies are a wholly owned subsidiary of Wolverine and are engaged in energy solutions for industrial, commercial, and small businesses. **(DISSOLVED 11/21/2023)**
 - (1) Alliance Energy Companies, Ltd. (Alliance) is a Minnesota corporation with offices at 1715 Lake Drive West, Chanhassen, Minnesota 55317-8580. Alliance is a wholly owned subsidiary of Technologies. **(DISSOLVED 11/22/2023)**



* Joint Venture **Partnership
*** DTE ENERGY RESOURCES, LLC
dba as "DTE VANTAGE"



* Joint Venture **Partnership

| | | | |
|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| CORPORATIONS CONTROLLED BY RESPONDENT | | | |
| <p>1. Report below the name of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to the end of the year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> | | <p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p>4. If the above required information is available from the SEC 10-K Report From filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> | |
| DEFINITIONS | | | |
| <p>1. See the Uniform Systems of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent</p> | | <p>of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p> | |
| Name of Company Controlled (a) | Kind of Business (b) | Percent Voting Stock Owned (c) | Footnote Ref. (d) |
| Blue Lake Holdings, Inc | A 25% general partner in Blue Lake Gas Storage Company | 100 | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|---|---|--|--|--|
| OFFICERS | | | | |
| <p>1. Report below the name, title and salary for the six executive officers.</p> <p>2. Report in column (b) salaries and wages accrued during the year including deferred compensation.</p> <p>3. In column (c) report any other compensation provided such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent.</p> <p>4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.</p> <p>5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees salaries.</p> | | | | |
| Line No. | Name and Title (a) | Base Wages (b) | Other Compensation (c) ⁽¹⁾ | Total Compensation (d) ⁽²⁾ |
| 1 | Gerardo Norcia, Chief Executive Officer | \$1,340,000 | \$7,761,597 | \$9,101,597 |
| 2 | David Ruud, Executive Vice President and Chief Financial Officer | \$670,000 | \$2,117,422 | \$2,787,422 |
| 3 | Trevor Lauer, Vice Chairman and Group President - DTE Energy | \$640,000 | \$1,629,730 | \$2,269,730 |
| 4 | JoAnn Chavez, Senior Vice President and Chief Legal Officer | \$605,000 | \$1,405,276 | \$2,010,276 |
| 5 | Robert A. Richard, President and Chief Operating Officer - DTE Gas (3) | \$525,000 | \$1,167,200 | \$1,692,200 |
| 6 | Joi M. Harris, President and Chief Operating Officer - DTE Energy (3) | \$480,000 | \$1,122,240 | \$1,602,240 |
| 7 | | | | |
| 8 | (1) Includes stock awards, non-equity incentive plan compensation, employer matching contributions to the 401k and supplemental savings plans, and other executive benefits. | | | |
| 9 | | | | |
| 10 | (2) Includes compensation for services provided to DTE Energy Company and subsidiary companies, including DTE Gas Company. | | | |
| 11 | | | | |
| 12 | (3) Joi M. Harris previously served as President and Chief Operating Officer of DTE Gas and transitioned to President and Chief Operating Officer of DTE Energy effective July 3, 2023. Also effective July 3, 2023, Robert A. Richard began serving as President and Chief Operating Officer of DTE Gas. | | | |
| 13 | | | | |

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|---|---|--|---------------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| DIRECTORS | | | |
| 1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent. | | 2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk. | |
| Name (and Title) of Director (a) | Principal Business Address (b) | No. of Directors Meetings During Yr. (c) | Fees During Year Ref. (d) |
| 1. Gerardo Norcia** Chief Executive Officer | One Energy Plaza Detroit, MI 48226-1279 | 0 | 0 |
| 2. Lisa A. Muschong* Vice President, Corporate Secretary, and Chief of Staff | One Energy Plaza Detroit, MI 48226-1279 | 0 | 0 |
| 3. David Ruud* Executive Vice President and Chief Financial Officer | One Energy Plaza Detroit, MI 48226-1279 | 0 | 0 |
| 4. JoAnn Chavez* Senior Vice President and Chief Legal Officer | One Energy Plaza Detroit, MI 48226-1279 | 0 | 0 |

| | | | |
|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| SECURITY HOLDERS AND VOTING POWERS | | | |
| <p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting power in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interest in the trust. If the stock book was not closed or a list of stockholders were not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>(B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by an officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p> | | | |
| <p>1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Not Applicable</p> | | | |
| <p>2. State the total number of votes cast at the latest general meeting prior to the end of the year for election of directors of the respondent and number of such votes cast by proxy:</p> <p>Not Applicable</p> <p>Total: Not Applicable</p> <p>By Proxy: Not Applicable</p> | | | |
| <p>3. Give the date and place of such meeting:</p> <p>DTE Gas Board of Directors held no scheduled meetings during 2023. As permitted by law, the Board acted on numerous matters by written consent.</p> | | | |

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|---|--|---|------------------|--|-----------|---------------------------|--|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | | Year of Report 2023/Q4 | |
| SECURITY HOLDERS AND VOTING POWERS (Continued) | | | | | | | |
| | | VOTING SECURITIES | | | | | |
| | | Number of votes as of (date): | | | | | |
| Line No. | Name (Title) and Address of Security Holder (a) | Total Votes (b) | Common Stock (c) | Preferred Stock (d) | Other (e) | | |
| 4 | TOTAL votes of all voting securities | 10,300,000 | 10,300,000 | 0 | 0 | | |
| 5 | TOTAL number of security holders | 1 | 1 | 0 | 0 | | |
| 6 | TOTAL votes of security holders listed below | 10,300,000 | 10,300,000 | 0 | 0 | | |
| 7 | DTE Energy Company One Energy Plaza Detroit, MI 48226-1279 | 10,300,000 | 10,300,000 | 0 | 0 | | |
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|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| IMPORTANT CHANGES DURING THE YEAR | | | |
| <p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not acceptable" or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents and other conditions. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing</p> | | <p>sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.</p> <p>6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease of each revenue classification. State the number of customers affected.</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.</p> | |
| <p>1. None</p> <p>2. None</p> <p>3. None</p> <p>4. None</p> <p>5. None</p> <p>6. See Notes 11, 13, and 15 of the Notes to Consolidated Financial Statements, "Long-Term Debt," "Short-term Credit Arrangements and Borrowings," and "Commitments and Contingencies" beginning on page 123.</p> | | | |

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|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| IMPORTANT CHANGES DURING THE YEAR (Continued) | | | |
| <p>7. None</p> <p>8. None</p> <p>9. For information on material legal proceedings and matters related to DTE Gas Company and its subsidiaries, see Notes 7 and 15 of the Consolidated Financial Statements, "Regulatory Matters" and "Commitments and Contingencies" beginning on page 123.</p> <p>10. None</p> <p>11. None</p> <p>12. Important Changes - See Notes to the Consolidated Financial Statements beginning on page 123.</p> | | | |

| | | | | | | | |
|---|---|--|-------------------------------------|-------------------------------|--|----------------|--|
| Name of Respondent | | This Report Is: | | Date of Report | | Year of Report | |
| DTE Gas Company | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | (Mo, Da, Yr) 04/04/2024 | | 2023/Q4 | |
| COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) | | | | | | | |
| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) | | | |
| 1 | UTILITY PLANT | | | | | | |
| 2 | Utility Plant (101-106, 114, 118) | 200-201 | 7,246,678,716 | 7,753,859,085 | | | |
| 3 | Construction Work in Progress (107) | 200-201 | 274,751,711 | 298,498,271 | | | |
| 4 | TOTAL Utility Plant (Enter Total of lines 2 and 3) | | 7,521,430,427 | 8,052,357,356 | | | |
| 5 | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115, 119) | | 2,326,875,036 | 2,335,546,879 | | | |
| 6 | Net Utility Plant (Enter Total of line 4 less 5) | | 5,194,555,391 | 5,716,810,477 | | | |
| 7 | Nuclear Fuel (120.1-120.4, 120.6) | | — | — | | | |
| 8 | (Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5) | | — | — | | | |
| 9 | Net Nuclear Fuel (Enter Total of line 7 less 8) | | — | — | | | |
| 10 | Net Utility Plant (Enter Total of lines 6 and 9) | | 5,194,555,391 | 5,716,810,477 | | | |
| 11 | Utility Plant Adjustments (116) | 122-123 | — | — | | | |
| 12 | Gas Stored-Base Gas (117.1) | 220 | 35,302,719 | 35,302,719 | | | |
| 13 | System Balancing Gas (117.2) | 220 | — | — | | | |
| 14 | Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3) | 220 | — | — | | | |
| 15 | Gas Owed to System Gas (117.4) | 220 | — | — | | | |
| 16 | OTHER PROPERTY AND INVESTMENTS | | | | | | |
| 17 | Nonutility Property (121) | 221 | 2,011,324 | 2,011,324 | | | |
| 18 | (Less) Accum. Prov. for Depr. and Amort. (122) | 221 | 1,406,528 | 1,467,879 | | | |
| 19 | Investments in Associated Companies (123) | 222-223 | — | — | | | |
| 20 | Investments in Subsidiary Companies (123.1) | 224-225 | 13,125,512 | 14,162,571 | | | |
| 21 | (For cost of Account 123.1 See Footnote Page 224, line 42) | | | | | | |
| 22 | Noncurrent Portion of Allowances | --- | — | — | | | |
| 23 | Other Investments (124) | 222-223,229 | 2,458,268 | 2,617,179 | | | |
| 24 | Sinking Funds (125) | | — | — | | | |
| 25 | Depreciation Fund (126) | | — | — | | | |
| 26 | Amortization Fund - Federal (127) | | — | — | | | |
| 27 | Other Funds (128) | | 24,467,707 | 28,912,152 | | | |
| 28 | LT Portion of Derivative Assets (175) | | — | — | | | |
| 29 | LT Portion of Derivative Assets - Hedges (176) | | — | — | | | |
| 30 | TOTAL Other Property and Investments (Total of lines 17 thru 29) | | 40,656,283 | 46,235,347 | | | |
| 31 | CURRENT AND ACCRUED ASSETS | | | | | | |
| 32 | Cash (131) | --- | 233,661 | 57,541 | | | |
| 33 | Special Deposits (132-134) | --- | — | — | | | |
| 34 | Working Fund (135) | --- | — | — | | | |
| 35 | Temporary Cash Investments (136) | 222-223 | — | — | | | |
| 36 | Notes Receivable (141) | 228A | 2,847,422 | 4,451,415 | | | |
| 37 | Customer Accounts Receivable (142) | 228A | 236,517,263 | 201,798,007 | | | |
| 38 | Other Accounts Receivable (143) | 228A | 20,831,005 | 12,058,193 | | | |
| 39 | (Less) Accum. Prov. for Uncoll. Acct.-Credit (144) | 228A | 27,578,621 | 21,478,390 | | | |
| 40 | Notes Receivable from Associated Companies (145) | 228B | 0 | 19,015 | | | |
| 41 | Accounts Receivable from Associated Companies (146) | 228B | 6,933,693 | 9,870,252 | | | |
| 42 | Fuel Stock (151) | 228C | — | — | | | |
| 43 | Fuel Stock Expenses Undistributed (152) | 228C | — | — | | | |
| 44 | Residuals (Elec) and Extracted Products (Gas) (153) | 228C | — | — | | | |
| 45 | Plant Materials and Operating Supplies (154) | 228C | 29,176,690 | 32,357,330 | | | |
| 46 | Merchandise (155) | 228C | — | — | | | |
| 47 | Other Materials and Supplies (156) | 228C | — | — | | | |
| 48 | Nuclear Material Held for Sale (157) | 228C | — | — | | | |

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| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued) | | | |
| FOOTNOTE DATA | | | |

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| Schedule Page: 110 Line No.: 2 Column: d |
| Property under Operating Leases, \$2,941,643. |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|--|--|---|-------------------------------------|--|---------------------------|
| COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued) | | | | | |
| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) | |
| 49 | Allowances (158.1 and 158.2) | --- | — | — | |
| 50 | (Less) Noncurrent Portion of Allowances | --- | — | — | |
| 51 | Stores Expense Undistributed (163) | 227C | 1,885,053 | 2,058,966 | |
| 52 | Gas Stored Underground-Current (164.1) | 220 | 43,753,514 | 73,376,140 | |
| 53 | Liquefied Natural Gas Stored and Held for Processing (164.2-164.3) | 220 | — | — | |
| 54 | Prepayments (165) | 226,230 | 23,558,130 | 25,714,544 | |
| 55 | Advances for Gas (166-167) | 229 | — | — | |
| 56 | Interest and Dividends Receivable (171) | --- | — | — | |
| 57 | Rents receivable (172) | --- | — | — | |
| 58 | Accrued Utility Revenues (173) | --- | 158,903,811 | 116,997,178 | |
| 59 | Miscellaneous Current and Accrued Assets (174) | --- | 95,846,034 | 44,634,097 | |
| 60 | Derivative Instrument Assets (175) | | — | — | |
| 61 | (Less) LT Portion of Derivative Instrument Assets (175) | | — | — | |
| 62 | Derivative Instrument Assets - Hedges (176) | | — | — | |
| 63 | (Less) Derivative Instrument Assets - Hedges (176) | | — | — | |
| 64 | TOTAL Current and Accrued Assets (Enter Total of lines 32 thru 63) | | 592,907,655 | 501,914,288 | |
| 65 | DEFERRED DEBITS | | | | |
| 66 | Unamortized Debt Expenses (181) | --- | 9,753,301 | 10,659,234 | |
| 67 | Extraordinary Property Losses (182.1) | 230 | — | — | |
| 68 | Unrecovered Plant & Regulatory Study Costs (182.2) | 230 | — | — | |
| 69 | Other Regulatory Assets (182.3) | 232 | 45,833,473 | 41,526,799 | |
| 70 | Prelim. Survey & Invest. Charges (Electric) (183) | --- | — | — | |
| 71 | Prelim. Survey & Invest. Charges (Gas) (183.1, 183.2) | 231 | — | — | |
| 72 | Clearing Accounts (184) | --- | — | — | |
| 73 | Temporary Facilities | --- | — | — | |
| 74 | Miscellaneous Deferred Debits (186) | 233 | 999,078,125 | 1,004,212,966 | |
| 75 | Def. Losses from Disposition of Utility Plant (187) | --- | — | — | |
| 76 | Research, Devel. and Demonstration Expend. (188) | 352-353 | — | — | |
| 77 | Unamortized Loss on Reacquired Debt (189) | --- | 11,458,780 | 10,108,815 | |
| 78 | Accumulated Deferred Income Taxes (190) | 234-235 | 138,554,834 | 139,486,100 | |
| 79 | Unrecovered Purchased Gas Costs (191) | --- | — | — | |
| 80 | TOTAL Deferred Debits (Enter Total of lines 66 thru 79) | | 1,204,678,513 | 1,205,993,914 | |
| 81 | TOTAL Assets and Other Debits (Enter Total of lines 10 - 15, 30, 64 and 80) | | 7,068,100,561 | 7,506,256,745 | |

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|---|---|--|-------------------------------------|-------------------------------|----------------|
| Name of Respondent | | This Report Is: | | Date of Report | Year of Report |
| DTE Gas Company | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |
| COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) | | | | | |
| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) | |
| 1 | PROPRIETARY CAPITAL | | | | |
| 2 | Common Stock Issued (201) | 250-251 | 10,300,000 | 10,300,000 | |
| 3 | Preferred Stock Issued (204) | 250-251 | — | — | |
| 4 | Capital Stock Subscribed (202, 205) | 252 | — | — | |
| 5 | Stock Liability for Conversion (203, 206) | 252 | — | — | |
| 6 | Premium on Capital Stock (207) | 252 | — | — | |
| 7 | Other Paid-In Capital (208-211) | 253 | 1,305,904,666 | 1,521,404,666 | |
| 8 | Installments received on Capital Stock (212) | 252 | — | — | |
| 9 | (Less) Discount on Capital Stock (213) | 254 | — | — | |
| 10 | (Less) Capital Stock Expense (214) | 254 | — | — | |
| 11 | Retained Earnings (215, 215.1, 216) | 118-119 | 1,077,068,655 | 1,178,431,919 | |
| 12 | Unappropriated Undistributed Subsidiary Earnings (216.1) | 118-119 | 9,103,005 | 10,140,064 | |
| 13 | (Less) Reacquired Capital Stock (217) | 250-251 | — | — | |
| 14 | Accumulated Other Comprehensive Income (219) | 117 | — | — | |
| 15 | TOTAL Proprietary Capital (Enter Total of lines 2 thru 14) | | 2,402,376,326 | 2,720,276,649 | |
| 16 | LONG-TERM DEBT | | | | |
| 17 | Bonds (221) | 256-257 | 2,325,000,000 | 2,545,000,000 | |
| 18 | (Less) Reacquired Bonds (222) | 256-257 | — | — | |
| 19 | Advances from Associated Companies (223) | 256-257 | — | — | |
| 20 | Other Long-Term Debt (224) | 256-257 | — | — | |
| 21 | Unamortized Premium on Long-Term Debt (225) | 258-259 | — | — | |
| 22 | (Less) Unamortized Discount on Long-Term Debt-Debit (226) | 258-259 | 246,404 | 222,260 | |
| 23 | (Less) Current Portion of Long-Term Debt | | — | — | |
| 24 | TOTAL Long-Term Debt (Enter Total of lines 17 thru 23) | | 2,324,753,596 | 2,544,777,740 | |
| 25 | OTHER NONCURRENT LIABILITIES | | | | |
| 26 | Obligations Under Capital Leases-Noncurrent (227) | --- | 2,339,870 | 2,172,242 | |
| 27 | Accumulated Prov. for Property Insurance (228.1) | --- | — | — | |
| 28 | Accumulated Prov. for Injuries and Damages (228.2) | --- | 4,238,055 | 6,488,521 | |
| 29 | Accumulated Prov. for Pensions and Benefits (228.3) | --- | 30,973,656 | 31,302,000 | |
| 30 | Accumulated Misc. Operating Provisions (228.4) | --- | (1) | 0 | |
| 31 | Accumulated Provision for Rate Refunds (229) | --- | 5,142,437 | 7,115,119 | |
| 32 | LT Portion of Derivative Instrument Liabilities | | — | — | |
| 33 | LT Portion of Derivative Instrument Liabilities - Hedges | | — | — | |
| 34 | Asset Retirement Obligations (230) | | 186,004,168 | 189,998,854 | |
| 35 | TOTAL Other Noncurrent Liabilities (Enter Total of lines 26 thru 34) | | 228,698,185 | 237,076,736 | |
| 36 | CURRENT AND ACCRUED LIABILITIES | | | | |
| 37 | Current Portion of Long-Term Debt | | — | — | |
| 38 | Notes Payable (231) | 260A | 242,266,876 | 76,941,843 | |
| 39 | Accounts Payable (232) | --- | 231,368,883 | 219,980,847 | |
| 40 | Notes Payable to Associated Companies (233) | 260B | 18,220,437 | 3,039,770 | |
| 41 | Accounts Payable to Associated Companies (234) | 260B | 27,113,260 | 19,636,206 | |
| 42 | Customer Deposits (235) | --- | 8,595,284 | 10,284,121 | |
| 43 | Taxes Accrued (236) | 262-263 | (3,812,187) | 14,204,896 | |
| 44 | Interest Accrued (237) | --- | 21,313,648 | 23,786,455 | |
| 45 | Dividends Declared (238) | --- | — | — | |
| 46 | Matured Long-Term Debt (239) | --- | — | — | |

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| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued) | | | |
| FOOTNOTE DATA | | | |

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| Schedule Page: 112 Line No.: 26 Column: d |
| Obligations under Operating Leases, \$2,172,242. |

| Name of Respondent DTE Gas Company | | This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|--|---|--|--|--|---------------------------|
| COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued) | | | | | |
| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) | |
| 47 | Matured Interest (240) | | — | — | |
| 48 | Tax Collections Payable (241) | | 7,395,396 | 2,775,995 | |
| 49 | Misc. Current and Accrued Liabilities (242) | | 47,218,399 | 52,463,185 | |
| 50 | Obligations Under Capital Leases-Current (243) | | 275,086 | 176,167 | |
| 51 | Derivative Instrument Liabilities (244) | | — | — | |
| 52 | (Less) LT Portion of Derivative Instrument Liabilities | | — | — | |
| 53 | Derivative Instrument Liabilities - Hedges (245) | | — | — | |
| 54 | (Less) LT Portion of Derivative Instrument Liabilities - Hedges | | — | — | |
| 55 | Federal Income Taxes Accrued for Prior Years (246) | | — | — | |
| 56 | State and Local Taxes Accrued for Prior Years (246.1) | | — | — | |
| 57 | Federal Income Taxes Accrued for Prior Years - Adjustments (247) | | — | — | |
| 58 | State and Local Taxes Accrued for Prior Years - Adjustments (247.1) | | — | — | |
| 59 | TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 58) | | 599,955,082 | 423,289,485 | |
| 60 | DEFERRED CREDITS | | | | |
| 61 | Customer Advances for Construction (252) | | — | — | |
| 62 | Accumulated Deferred Investment Tax Credits (255) | | — | — | |
| 63 | Deferred Gains from Disposition of Utility Plt. (256) | | — | — | |
| 64 | Other Deferred Credits (253) | | 17,513,367 | 24,007,423 | |
| 65 | Other Regulatory Liabilities (254,285 and 286) | | 517,644,926 | 537,219,849 | |
| 66 | Unamortized Gain on Reacquired Debt (257) | | — | — | |
| 67 | Accumulated Deferred Income Taxes - Accelerated Amortization (281) | | — | — | |
| 68 | Accumulated Deferred Income Taxes - Other Property (282) | | 594,140,358 | 630,079,335 | |
| 69 | Accumulated Deferred Income Taxes - Other (283) | | 383,018,721 | 389,529,528 | |
| 70 | TOTAL Deferred Credits (Enter Total of lines 61 thru 69) | | 1,512,317,372 | 1,580,836,135 | |
| 71 | TOTAL Liabilities and Other Credits (Enter total of lines 15, 24, 35, 59 and 70) | | 7,068,100,561 | 7,506,256,745 | |

| | | | |
|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued) | | | |
| FOOTNOTE DATA | | | |

| |
|--|
| Schedule Page: 113 Line No.: 50 Column: d |
|--|

Obligations under Operating Leases, \$176,167.

| Name of Respondent DTE Gas Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Month, Day, Year) 04/04/2024 | Year of Report 2023/Q4 | |
|---|---|---|---------------------------|----------------------|
| STATEMENT OF INCOME FOR THE YEAR | | | | |
| 1. Report amounts for accounts 412 and 413, <i>Revenue and Expenses from Utility Plant Leased to Others</i> , in another utility column (l, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals. 2. Report amounts in account 414, <i>Other Utility Operating Income</i> , in the same manner as accounts 412 and 413 above. 3. Report data for lines 7, 9 and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2. 4. Use page 122 for Important notes regarding the statement of income or any account thereof. | | 5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases 6. Give concise explanations concerning significant amounts of any refunds made or received during the year | | |
| Line No. | Account (a) | (Ref.) Page No. (b) | TOTAL | |
| | | | Current Year (c) | Previous Year (d) |
| 1 | UTILITY OPERATING INCOME | | | |
| 2 | Gas Operating Revenues (400) | 300-301 | 1,725,909,896 | 1,893,592,236 |
| 3 | Operating Expenses | | | |
| 4 | Operation Expenses (401) | 320-325 | 899,869,589 | 1,108,160,083 |
| 5 | Maintenance Expenses (402) | 320-325 | 37,647,771 | 50,362,432 |
| 6 | Depreciation Expenses (403) | 336-338 | 184,825,445 | 170,598,320 |
| 7 | Depreciation Expense for Asset Retirement Costs (403.1) | | 77,396 | 74,396 |
| 8 | Amort. & Depl. Of Utility Plant (404-405) | 336-338 | 13,639,994 | 10,028,644 |
| 9 | Amort. Of Utility Plant Acq. Adj. (406) | 336-338 | — | — |
| 10 | Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1) | | — | — |
| 11 | Amort. Of Conversion Expenses (407.2) | | — | — |
| 12 | Regulatory Debits (407.3) | | — | — |
| 13 | (Less) Regulatory Credits (407.4) | | 2,938,133 | 2,157,051 |
| 14 | Taxes Other Than Income Taxes (408.1) | 262-263 | 107,681,535 | 100,718,662 |
| 15 | Income Taxes - Federal (409.1) | 262-263 | 43,636,758 | 6,967,345 |
| 16 | Income Taxes - Other (409.1) | 262-263 | 5,718,186 | 1,390,858 |
| 17 | Provision for Deferred Income Taxes (410.1) | 234,272-277 | 167,964,987 | 186,579,868 |
| 18 | (Less) Provision for Deferred Income Taxes Cr. (411.1) | 234,272-277 | 124,059,121 | 105,527,500 |
| 19 | Investment Tax Credit Adj. - Net (411.4) | 266 | — | — |
| 20 | (Less) Gains from Disp. Of Utility Plant (411.6) | | — | — |
| 21 | Losses from Disp. Of Utility Plant (411.7) | | — | — |
| 22 | (Less) Gains from Disposition of Allowances (411.8) | | — | — |
| 23 | Losses from Disposition of Allowances (411.9) | | — | — |
| 24 | Accretion Expense (411.10) | | 10,599,529 | 10,110,686 |
| 25 | TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24) | | 1,344,663,936 | 1,537,306,743 |
| 26 | Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27) | | 381,245,960 | 356,285,493 |

| | | | | | | |
|--|---|--|---------------------------|---------------------|----------------------|----------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | | |
| STATEMENT OF INCOME FOR THE YEAR (Continued) | | | | | | |
| resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expenses accounts. 7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122. 8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the | | basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes. 9. Explain in a footnote if the previous year's figures are different from that reported in prior reports. 10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement. | | | | |
| ELECTRIC UTILITY | | GAS UTILITY | | OTHER UTILITY | | Line No. |
| Current Year (e) | Previous Year (f) | Current Year (g) | Previous Year (h) | Current Year (i) | Previous Year (j) | |
| | | | | | | 1 |
| | | 1,725,909,896 | 1,893,592,236 | | | 2 |
| | | | | | | 3 |
| | | 899,869,589 | 1,108,160,083 | | | 4 |
| | | 37,647,771 | 50,362,432 | | | 5 |
| | | 184,825,445 | 170,598,320 | | | 6 |
| | | 77,396 | 74,396 | | | 7 |
| | | 13,639,994 | 10,028,644 | | | 8 |
| | | — | — | | | 9 |
| | | — | — | | | 10 |
| | | — | — | | | 11 |
| | | — | — | | | 12 |
| | | 2,938,133 | 2,157,051 | | | 13 |
| | | 107,681,535 | 100,718,662 | | | 14 |
| | | 43,636,758 | 6,967,345 | | | 15 |
| | | 5,718,186 | 1,390,858 | | | 16 |
| | | 167,964,987 | 186,579,868 | | | 17 |
| | | 124,059,121 | 105,527,500 | | | 18 |
| | | 0 | 0 | | | 19 |
| | | — | — | | | 20 |
| | | — | — | | | 21 |
| | | — | — | | | 22 |
| | | — | — | | | 23 |
| | | 10,599,529 | 10,110,686 | | | 24 |
| — | — | 1,344,663,936 | 1,537,306,743 | — | — | 25 |
| — | — | 381,245,960 | 356,285,493 | — | — | 26 |

| Name of Respondent DTE Gas Company | | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Month, Day, Year) 04/04/2024 | Year of Report 2023/Q4 |
|---|---|---|--|---------------------------|
| STATEMENT OF INCOME PER THE YEAR (Continued) | | | | |
| Line No. | Account (a) | (Ref.) Page No. (b) | TOTAL | |
| | | | Current Year (c) | Previous Year (d) |
| 27 | Net Utility Operating Income (Carried forward from Page 114) | - | 381,245,960 | 356,285,493 |
| 28 | Other Income and Deductions | | | |
| 29 | Other Income | | | |
| 30 | Nonutility Operating Income | | | |
| 31 | Revenue From Merchandising, Jobbing and Contract Work (415) | | 584,456 | 276,844 |
| 32 | (Less Costs and Exp. Of Merchandising, Job & Contract Work (416) | | 589,113 | 276,369 |
| 33 | Revenue From Non Utility Operations (417) | | — | — |
| 34 | (Less) Expenses of Nonutility Operations (417.1) | | 411 | 5,280 |
| 35 | Nonoperating Rental Income (418) | | — | — |
| 36 | Equity in Earnings of Subsidiary Companies (418.1) | 119 | 1,037,059 | 1,789,131 |
| 37 | Interest and Dividend Income (419) | | 8,803,718 | 7,875,819 |
| 38 | Allowance for Other Funds Used During Construction (419.1) | | 2,061,911 | 2,439,474 |
| 39 | Miscellaneous Nonoperating Income (421) | | 5,928,038 | 1,082,200 |
| 40 | Gain on Disposition of Property (421.1) | | — | — |
| 41 | TOTAL Other Income (Enter Total of lines 31 thru 40) | | 17,825,658 | 13,181,819 |
| 42 | Other Income Deductions | | | |
| 43 | Loss on Disposition of Property (421.2) | | — | — |
| 44 | Miscellaneous Amortization (425) | 340 | — | — |
| 45 | Donations (426.1) | 340 | 392,210 | 916,580 |
| 46 | Life Insurance (426.2) | 340 | — | — |
| 47 | Penalties (426.3) | 340 | 55,000 | 10,000 |
| 48 | Expenditures for Certain Civic, Political, and Related Activities (426.4) | 340 | 823,403 | 986,686 |
| 49 | Other Deductions (426.5) | 340 | 1,655,548 | 9,042,702 |
| 50 | TOTAL Other Income Deductions (Total of lines 43 thru 49) | | 2,926,161 | 10,955,968 |
| 51 | Taxes Applic. To Other Income and Deductions | | | |
| 52 | Taxes Other Than Income Taxes (408.2) | 262-263 | 30,000 | 30,000 |
| 53 | Income Taxes -- Federal (409.2) | 262-263 | 1,023,058 | (4,146,850) |
| 54 | Income Taxes -- Other (409.2) | 262-263 | (1,473,180) | (1,386,341) |
| 55 | Provision for Deferred Inc. Taxes (410.2) | 234,272-277 | 13,394 | 5,783,435 |
| 56 | (Less) Provision for Deferred Income Taxes --Cr. (411.2) | 234,272-277 | 13,394 | 3,080,712 |
| 57 | Investment Tax Credit Adj. -- Net (411.5) | | — | — |
| 58 | (Less) Investment Tax Credits (420) | | — | — |
| 59 | TOTAL Taxes on Other Inc. and Ded. (Total of 52 thru 58) | | (420,122) | (2,800,468) |
| 60 | Net Other Income and Deductions (Enter Total of lines 41, 50, 59) | | 15,319,619 | 5,026,319 |
| 61 | Interest Charges | | | |
| 62 | Interest on Long-Term Debt (427) | | 96,531,447 | 84,282,600 |
| 63 | Amort. Of Debt Disc. And Expenses (428) | 258-259 | 892,606 | 780,574 |
| 64 | Amortization of Loss on Recquired Debt (428.1) | | 1,349,965 | 1,349,965 |
| 65 | (Less) Amort. Of Premium on Debt-Credit (429) | 258-259 | — | — |
| 66 | (Less) Amortization of Gain on Recquired Debt-Credit (429.1) | | — | — |
| 67 | Interest on Debt to Assoc. Companies (430) | 340 | 189,430 | 119,151 |
| 68 | Other Interest Expenses (431) | 340 | 4,014,222 | 4,958,632 |
| 69 | (Less) Allowance for Borrowed Funds Used During Construction-Cr.(432) | | 812,412 | 961,423 |
| 70 | Net Interest Charges (Enter Total of lines 62 thru 69) | | 102,165,258 | 90,529,499 |
| 71 | Income Before Extraordinary items (Enter Total of lines 27, 60 and 70) | | 294,400,321 | 270,782,313 |
| 72 | Extraordinary Items | | | |
| 73 | Extraordinary Income (434) | | — | — |
| 74 | (Less) Extraordinary Deductions (435) | | — | — |
| 75 | Net Extraordinary Items (Enter Total of line 73 less line 74) | | — | — |
| 76 | Income Taxes--Federal and Other (409.3) | 262-263 | — | — |
| 77 | Extraordinary Items After Taxes (Enter Total of line 75 less line 76) | | — | — |
| 78 | Net Income (Enter Total of Lines 71 and 77) | | 294,400,321 | 270,782,313 |

| | | | |
|---|--|---|---------------------------|
| Name of Respondent DTE Gas Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> | Date of Report (Month, Day, Year) 04/04/2024 | Year of Report 2023/Q4 |
| RECONCILIATION OF DEFERRED INCOME TAX EXPENSE | | | |
| 1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282 283 and 284. 2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages | | In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page. | |
| Line No. | | Electric Utility | Gas Utility |
| 1 | Debits to Account 410 from: | | |
| 2 | Account 190 | | 2,536,380 |
| 3 | Account 281 | | — |
| 4 | Account 282 | | 100,381,838 |
| 5 | Account 283 | | 65,046,769 |
| 6 | Account 284 | | — |
| 7 | Reconciling Adjustments | | — |
| 8 | TOTAL Account 410.1 (on pages 114-155 line 14) | | 167,964,987 |
| 9 | TOTAL Account 410.2 (on page 117 line 45) | | |
| 10 | Credits to Account 411 from: | | |
| 11 | Account 190 | | 17,980,626 |
| 12 | Account 281 | | — |
| 13 | Account 282 | | 64,904,894 |
| 14 | Account 283 | | 41,173,601 |
| 15 | Account 284 | | — |
| 16 | Reconciling Adjustments | | — |
| 17 | TOTAL Account 411.1 (on pages 114-115 line 15) | | 124,059,121 |
| 18 | TOTAL Account 411.2 (on pages 117 line 46) | | |
| 19 | Net ITC Adjustment: | | |
| 20 | ITC Utilized for the Year DR | | — |
| 21 | ITC Amortized for the Year CR | | — |
| 22 | ITC Adjustments: | | |
| 23 | Adjust last year's estimate to actual per filed return | | — |
| 24 | Other (specify) | | — |
| 25 | Net Reconciling Adjustments Account 411.4* | | — |
| 26 | Net Reconciling Adjustments Account 411.5** | | |
| 27 | Net Reconciling Adjustments Account 420*** | | |

* on pages 114-15 line 19

** on page 117 line 57

*** on page 117 line 58

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|--|---|--|---------------------------|----------|
| RECONCILIATION OF DEFERRED INCOME TAX EXPENSE (Continued) | | | | |
| 3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages. (b) Identify all contra accounts (other than accounts 190 and 281-284). (c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s). | | | | |
| Other Utility | Total Utility | Other Income | Total Company | Line No. |
| | 2,536,380 | 13,394 | 2,549,774 | 1 |
| | — | | — | 2 |
| | 100,381,838 | | 100,381,838 | 3 |
| | 65,046,769 | — | 65,046,769 | 4 |
| | — | | — | 5 |
| | — | | — | 6 |
| | — | | — | 7 |
| | 167,964,987 | | | 8 |
| | | 13,394 | | 9 |
| | 17,980,626 | 13,394 | 17,994,020 | 10 |
| | — | | — | 11 |
| | 64,904,894 | — | 64,904,894 | 12 |
| | 41,173,601 | — | 41,173,601 | 13 |
| | — | | — | 14 |
| | — | | — | 15 |
| | — | | — | 16 |
| | 124,059,121 | | | 17 |
| | | 13,394 | | 18 |
| | — | | — | 19 |
| | — | | — | 20 |
| | — | | — | 21 |
| | — | | — | 22 |
| | — | | — | 23 |
| | — | | — | 24 |
| | — | | | 25 |
| | | | | 26 |
| | | | | 27 |

| | | | |
|--------------------|--|----------------------------|----------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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

| Line No. | Item (a) | Contra Primary Account Affected (b) | Amount (c) |
|----------|--|--|---------------|
| | UNAPPROPRIATED RETAINED EARNINGS (Account 216) | | |
| 1 | Balance - Beginning of Year | | 1,077,068,655 |
| 2 | Changes (<i>Identify by prescribed retained earnings accounts</i>) | | |
| 3 | Adjustments to Retained Earnings (Account 439) | | |
| 4 | Credit: Rounding Adjustment | | 2 |
| 5 | Credit: | | |
| 6 | Credit: | | |
| 7 | Credit: | | |
| 8 | TOTAL Credits to Retained Earnings (Acct. 439) | | 2 |
| 9 | Debit: Rounding Adjustment | | |
| 10 | Debit: | | |
| 11 | Debit: | | |
| 12 | Debit: | | |
| 13 | TOTAL Debits to Retained Earnings (Acct. 439) | | — |
| 14 | Balance Transferred from Income (Account 433 Less Account 418.1) | | 293,363,262 |
| 15 | Appropriations of Retained Earnings (Account 436) | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | TOTAL Appropriations of Retained Earnings (Account 436) | | |
| 22 | Dividends Declared - Preferred Stock (Account 437) | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | TOTAL Dividends Declared - Preferred Stock (Account 437) | | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|---|--|---------------------------|
| STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued) | | | |
| Line No. | Item (a) | Contra Primary Account Affected (b) | Amount (c) |
| 29 | Dividends Declared - Common Stock (Account 438) | | (192,000,000) |
| 30 | | | |
| 31 | | | |
| 32 | | | |
| 33 | | | |
| 34 | | | |
| 35 | TOTAL Dividends Declared - Common Stock (Account 438) | | (192,000,000) |
| 36 | Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings | | — |
| 37 | Balance - End of Year (Enter Total of lines 1 thru 36) | | 1,178,431,919 |
| APPROPRIATED RETAINED EARNINGS (Account 215) | | | |
| | State balance and purpose of each appropriated earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year. | | |
| 38 | | | |
| 39 | | | |
| 40 | | | |
| 41 | | | |
| 42 | | | |
| 43 | TOTAL Appropriated Retained Earnings (Account 215) | | |
| APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1) | | | |
| | State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote. | | |
| 44 | TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Acct. 215.1) | | |
| 45 | TOTAL Appropriated Retained Earnings (Accounts 215 & 215.1) | | |
| 46 | TOTAL Retained Earnings (Accounts 215, 215.1 & 216) | | |
| UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1) | | | |
| 47 | Balance - Beginning of Year (Debit or Credit) | | 9,103,005 |
| 48 | Equity in Earnings for Year (Credit) (Account 418.1) | | 1,037,059 |
| 49 | (Less) Dividends Received (Debit) | | — |
| 50 | Other Changes (Explain) | | |
| 51 | Balance - End of Year (Enter Total of lines 47 thru 50) | | 10,140,064 |

| | | | |
|--|--|---|----------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |
| STATEMENT OF CASH FLOWS | | | |
| 1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at the End of Year" with related amounts on the balance sheet. | | 2. Under "Other" specify significant amounts and group others. 3. Operating Activities--Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and Income taxes paid. | |
| Line No. | DESCRIPTION (See Instructions for Explanation of Codes) (a) | Amounts (b) | |
| 1 | Net Cash Flow from Operating Activities: | | |
| 2 | Net Income (Line 72(c) on page 117) | 294,400,323 | |
| 3 | Noncash Charges (Credits) to Income: | | |
| 4 | Depreciation and Depletion | 198,542,835 | |
| 5 | Amortization of Regulatory Debits and Credits | (2,938,133) | |
| 6 | Accretion Expense | 10,599,529 | |
| 7 | Amortization of Debt Related Items | 2,242,571 | |
| 8 | Deferred Income Taxes (Net) | 43,905,866 | |
| 9 | Investment Tax Credit Adjustments (Net) | — | |
| 10 | Net (Increase) Decrease in Receivables | 63,678,020 | |
| 11 | Net (Increase) Decrease in Inventory | (32,977,179) | |
| 12 | Net (Increase) Decrease in Allowances Inventory | — | |
| 13 | Net Increase (Decrease) in Payables and Accrued Expenses | 14,000,485 | |
| 14 | Net (Increase) Decrease in Other Regulatory Assets | 55,441 | |
| 15 | Net Increase (Decrease) in Other Regulatory Liabilities | 38,489,368 | |
| 16 | (Less) Allowance for Other Funds Used During Construction | 2,061,911 | |
| 17 | (Less) Undistributed Earnings from Subsidiary Companies | 1,037,059 | |
| 18 | Other: Accrued Pension and Postretirement Obligations | 328,344 | |
| 19 | Other: Asset (Gains) Losses and Impairments | — | |
| 20 | Other: Operating | 62,685,638 | |
| 21 | Net Cash Provided by (Used in) Operating Activities | | |
| 22 | (Total of Lines 2 thru 20) | 689,914,138 | |
| 23 | | | |
| 24 | Cash Flows from Investment Activities: | | |
| 25 | Construction and Acquisition of Plant (including land): | | |
| 26 | Gross Additions to Utility Plants (less nuclear fuel) | (676,617,154) | |
| 27 | Gross Additions to Nuclear Fuel | — | |
| 28 | Gross Additions to Common Utility Plant | — | |
| 29 | Gross Additions to Nonutility Plant | — | |
| 30 | (Less) Allowance for Other Funds Used During Construction | (2,061,911) | |
| 31 | Other: | | |
| 32 | Removal Cost | (72,547,319) | |
| 33 | | — | |
| 34 | Cash Outflows for Plant (Total of lines 26 thru 33) | (747,102,562) | |
| 35 | | | |
| 36 | Acquisition of Other Noncurrent Assets (d) | — | |
| 37 | Proceeds from Disposal of Noncurrent Assets (d) | 16,742 | |
| 38 | | | |
| 39 | Investments in and Advances to Assoc. and Subsidiary Companies | — | |
| 40 | Contributions and Advances from Assoc. and Subsidiary Companies | — | |
| 41 | Disposition of Investments in (and Advances to) | | |
| 42 | Associated and Subsidiary Companies | — | |
| 43 | | | |
| 44 | Purchase of Investment Securities (a) | — | |
| 45 | Proceeds from Sales of Investment Securities (a) | — | |

| | | | |
|---|--|---|----------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |
| STATEMENT OF CASH FLOWS (Continued) | | | |
| 4. Investing Activities | | 5. Codes used: | |
| Include at Other (line 32) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. | | (a) Net proceeds or payments. (b) Bonds, debentures and other long-term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc. | |
| Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122. | | 6. Enter on page 122 clarifications and explanations. | |
| Line No. | DESCRIPTION (See Instructions No. 5 for Explanation of Codes) (a) | Amounts (b) | |
| 46 | Loans Made or Purchased | — | |
| 47 | Collections on Loans | — | |
| 48 | | | |
| 49 | Net (Increase) Decrease in Receivables | — | |
| 50 | Net (Increase) Decrease in Inventory | — | |
| 51 | Net (Increase) Decrease in Allowances Held for Speculation | — | |
| 52 | Net Increase (Decrease) in Payables and Accrued Expenses | — | |
| 53 | Other: Notes Receivable | (3,825,176) | |
| 54 | | — | |
| 55 | | — | |
| 56 | Net Cash Provided by (Used in) Investing Activities | | |
| 57 | (Total of lines 34 thru 55) | (750,910,996) | |
| 58 | | | |
| 59 | Cash Flows from Financing Activities | | |
| 60 | Proceeds from Issuance of: | | |
| 61 | Long-Term Debt (b) | 295,000,000 | |
| 62 | Preferred Stock | — | |
| 63 | Common Stock | — | |
| 64 | Other: Capital Contribution by Parent Company | 215,500,000 | |
| 65 | | — | |
| 66 | Net Increase in Short-Term Debt (c) | — | |
| 67 | Other: Long-Term Debt Issuance Costs | (1,774,395) | |
| 68 | | — | |
| 69 | | — | |
| 70 | Cash Provided by Outside Sources (Total of lines 61 thru 69) | 508,725,605 | |
| 71 | | | |
| 72 | Payments for Retirement of: | | |
| 73 | Long-Term Debt (b) | (75,000,000) | |
| 74 | Preferred Stock | — | |
| 75 | Common Stock | — | |
| 76 | Other: Notes Payable | (15,180,667) | |
| 77 | | — | |
| 78 | Net Decrease in Short-Term Debt (c) | (165,724,200) | |
| 79 | | — | |
| 80 | Dividends on Preferred Stock | — | |
| 81 | Dividends on Common Stock | (192,000,000) | |
| 82 | Net Cash Provided by (Used in) Financing Activities | | |
| 83 | (Total of lines 70 thru 81) | 60,820,738 | |
| 84 | | | |
| 85 | Net Increase (Decrease) in Cash and Cash Equivalents | | |
| 86 | (Total of lines 22, 57 and 83) | (176,120) | |
| 87 | | | |
| 88 | Cash and Cash Equivalents at Beginning of Year | 233,661 | |
| 89 | | | |
| 90 | Cash and Cash Equivalents at End of Year | 57,541 | |

| | | | |
|---------------------------------------|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---------------------------------------|---|--|---------------------------|

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional Income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

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

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

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

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

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

Per instructions 1 and 3 of the Statement of Cash Flows page 120, the following information is provided:

December 31, 2023
(In millions)

Supplemental disclosure of cash information

Cash paid for:

Interest, net of interest capitalized
Income taxes

\$97
\$33

Supplemental disclosure of non-cash investing and financing activities

Plant and equipment expenditures in accounts payable

\$76

See page 123 for additional required information as called for per instructions above.

DEFINITIONS

| | |
|-----------------|--|
| AFUDC | Allowance for Funds Used During Construction |
| ASU | Accounting Standards Update issued by the FASB |
| Company | DTE Gas Company and subsidiary companies |
| Customer Choice | Michigan legislation giving customers the option of retail access to alternative suppliers for natural gas |
| DTE Energy | DTE Energy Company, directly or indirectly the parent of DTE Electric Company, DTE Gas Company, and numerous non-utility subsidiaries |
| DTE Gas | DTE Gas Company (an indirect wholly-owned subsidiary of DTE Energy) and subsidiary companies |
| EGLE | Michigan Department of Environment, Great Lakes, and Energy, formerly known as Michigan Department of Environmental Quality |
| EPA | U.S. Environmental Protection Agency |
| EWR | Energy Waste Reduction program, which includes a mechanism authorized by the MPSC allowing DTE Gas to recover through rates certain costs relating to energy waste reduction |
| FASB | Financial Accounting Standards Board |
| FERC | Federal Energy Regulatory Commission |
| GCR | A Gas Cost Recovery mechanism authorized by the MPSC that allows DTE Gas to recover through rates its natural gas costs |
| LLC | DTE Energy Corporate Services, LLC, a subsidiary of DTE Energy |
| MGP | Manufactured Gas Plant |
| MPSC | Michigan Public Service Commission |
| NAV | Net Asset Value |
| TCJA | Tax Cuts and Jobs Act of 2017, which reduced the corporate Federal income tax rate from 35% to 21% |
| Topic 606 | FASB issued ASU No. 2014-09, Revenue from Contracts with Customers, as amended |
| VEBA | Voluntary Employees Beneficiary Association |
| VIE | Variable Interest Entity |

Units of Measurement

| | |
|-----|-----------------------------------|
| Bcf | Billion cubic feet of natural gas |
|-----|-----------------------------------|

Instruction 6

DTE Gas' Notes to Consolidated Financial Statements are prepared in conformity with generally accepted accounting principles. Accordingly, certain footnotes are not reflective of DTE Gas' financial statements contained herein.

The footnotes included herein are from DTE Gas' annual report as of December 31, 2023, which are prepared on a consolidated basis as permitted by instruction 6 on page 122 of this report. The accompanying financial statements on pages 110-121 have been prepared in accordance with the accounting requirements of the MPSC as set forth in its Uniform System of Accounts (USOA). The principal differences of this basis of accounting from accounting principles generally accepted in the United States (U.S. GAAP) result in various financial statement classification differences, but do not result in net income differences. The following are the significant differences between MPSC reporting and U.S. GAAP:

- *Accumulated Deferred Income Taxes* – Accumulated deferred income taxes are classified as non-current for U.S. GAAP financial reporting purposes by presenting net non-current assets and liabilities on the balance sheet in accordance with ASC 740, Income Taxes. To comply with USOA, deferred income tax assets are reported as accumulated deferred income taxes within non-current deferred debits separate from deferred income tax liabilities, which are reported as accumulated deferred income taxes within non-current deferred credits.

In accordance with guidance issued by FERC in May 2007 (Docket No. AI07-2-000, Accounting and Financial Reporting for Uncertainty in Income Taxes), ASC 740-10 liabilities established for uncertain tax positions related to temporary differences recorded in accrued taxes, have been reclassified to the accumulated deferred income tax accounts, if applicable.

- *Accumulated Removal Costs* – The accumulated removal costs for the regulated property, plant and equipment that do not meet the definition of an asset retirement obligation under ASC 410, Asset Retirement and Environmental Obligations, are classified as a regulatory liability or regulatory asset under U.S. GAAP and as accumulated provision for depreciation under the USOA.
- *Classification of Certain Regulatory Assets and Liabilities* – Under U.S. GAAP reporting, certain items are reported as regulatory assets and liabilities, whereas for USOA these are shown as deferred debits or deferred credits. These include, but are not limited to, unamortized loss on reacquired debt, recoverable income taxes, and energy waste reduction incentives. Additionally, gas costs receivable or refundable through rate adjustments are reported as regulatory assets or liabilities for U.S. GAAP but shown as miscellaneous current assets or liabilities under USOA.
- *Debt* – Current portions of long-term debt and bonds are classified as current liabilities for U.S. GAAP reporting. For USOA all long-term liabilities and bonds both current and non-current portions are considered non-current liabilities.
- *Debt Issuance Costs* – Any deferred costs associated with a specific debt issuance as required by U.S. GAAP is to be presented as a reduction to debt on the consolidated statements of financial position. Under the USOA, unamortized debt issuance costs are deferred debits on the comparative balance sheet.
- *Investments in Subsidiaries* – DTE Gas' investments in its subsidiaries are accounted for under the equity method of accounting in accordance with USOA. For U.S. GAAP the assets, liabilities, revenues and expenses of these subsidiaries are consolidated.
- *Pension and Postretirement Benefit Costs* – As a result of multi-employer accounting treatment for U.S. GAAP, DTE Gas capitalized costs associated with its pension plans are reflected within property, plant, and equipment. These same capitalized costs are shown as regulatory assets/liabilities in accordance with the USOA. Additionally, recoverable pension and postretirement benefit costs related to the impact of actuarial gains or losses and prior service costs are recorded as regulatory assets for U.S. GAAP, but shown as deferred debits under USOA.
- *Other Reclassifications* – Certain other reclassifications of balance sheet, income statement and cash flow amounts have been made in order to conform to the USOA.

Notes to Consolidated Financial Statements

NOTE 1 — ORGANIZATION AND BASIS OF PRESENTATION*Corporate Structure*

DTE Gas is a public utility engaged in the purchase, storage, transportation, distribution, and sale of natural gas to approximately 1.3 million customers throughout Michigan and the sale of storage and transportation capacity. The Company is regulated by the MPSC and certain activities are regulated by the FERC. In addition, the Company is regulated by other federal and state regulatory agencies including the EPA and EGLE.

Basis of Presentation

The accompanying Consolidated Financial Statements are prepared using accounting principles generally accepted in the United States of America. These accounting principles require management to use estimates and assumptions that impact reported amounts of assets, liabilities, revenues and expenses, and the disclosure of contingent assets and liabilities. Actual results may differ from the Company's estimates.

Certain prior year balances were reclassified to match the current year's Consolidated Financial Statements presentation.

Principles of Consolidation

The Company consolidates all majority-owned subsidiaries and investments in entities in which it has controlling influence. Non-majority owned investments are accounted for using the equity method when the Company is able to significantly influence the operating policies of the investee. When the Company does not influence the operating policies of an investee, the equity investment is valued at cost minus any impairments, if applicable. The Company eliminates all intercompany balances and transactions.

The Company evaluates whether an entity is a VIE whenever reconsideration events occur. The Company consolidates VIEs for which it is the primary beneficiary. If the Company is not the primary beneficiary and an ownership interest is held, the VIE is accounted for under the equity method of accounting. When assessing the determination of the primary beneficiary, the Company considers all relevant facts and circumstances, including: the power, through voting or similar rights, to direct the activities of the VIE that most significantly impact the VIE's economic performance and the obligation to absorb the expected losses and/or the right to receive the expected returns of the VIE. The Company performs ongoing reassessments of all VIEs to determine if the primary beneficiary status has changed.

The Company holds a variable interest in a natural gas pipeline entity through purchases under a long-term transportation capacity contract. The Company does not have a controlling influence in and does not consolidate the pipeline entity. As of December 31, 2023, the carrying amount of liabilities in the Company's Consolidated Statements of Financial Position that relate to its variable interest under the long-term contract are primarily related to working capital accounts and generally represent the amounts owed by the Company for transportation associated with the current billing cycle under the contract. The Company has not provided any significant form of financial support associated with the long-term contract. There is no material potential exposure to loss as a result of the Company's variable interest through the long-term contract.

NOTE 2 — SIGNIFICANT ACCOUNTING POLICIES*Cash and Cash Equivalents*

Cash and cash equivalents generally include cash on hand, cash in banks, and temporary investments purchased with remaining maturities of three months or less.

Financing Receivables

Financing receivables are primarily composed of trade receivables, notes receivable, and unbilled revenue. The Company's financing receivables are stated at net realizable value.

Unbilled revenues of \$117 million and \$159 million are included in Customer Accounts receivable at December 31, 2023 and 2022, respectively.

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

The Company monitors the credit quality of financing receivables on a regular basis by reviewing credit quality indicators and monitoring for trigger events, such as a credit rating downgrade or bankruptcy. Credit quality indicators include, but are not limited to, ratings by credit agencies where available, collection history, collateral, counterparty financial statements and other internal metrics. Utilizing such data, the Company has determined three internal grades of credit quality. Internal grade 1 includes financing receivables for counterparties where credit rating agencies have ranked the counterparty as investment grade. To the extent credit ratings are not available, the Company utilizes other credit quality indicators to determine the level of risk associated with the financing receivable. Internal grade 1 may include financing receivables for counterparties for which credit rating agencies have ranked the counterparty as below investment grade; however, due to favorable information on other credit quality indicators, the Company has determined the risk level to be similar to that of an investment grade counterparty. Internal grade 2 includes financing receivables for counterparties with limited credit information and those with a higher risk profile based upon credit quality indicators. Internal grade 3 reflects financing receivables for which the counterparties have the greatest level of risk, including those in bankruptcy status.

The following represents the Company's financing receivables by year of origination, classified by internal grade of credit risk, including current year-to-date gross write-offs, if any. The related credit quality indicators and risk ratings utilized to develop the internal grades have been updated through December 31, 2023.

| | Year of origination | | | |
|--|---------------------|------|----------------|-------|
| | 2023 | 2022 | 2021 and prior | Total |
| | (In millions) | | | |
| Notes receivable, internal grade 2 | \$ 7 | \$ 4 | \$ 7 | \$ 18 |
| Net investment in leases, internal grade 1 | \$ — | \$ — | \$ 36 | \$ 36 |

The allowance for doubtful accounts on accounts receivable for the Company is generally calculated using an aging approach that utilizes rates developed in reserve studies. The Company establishes an allowance for uncollectible accounts based on historical losses and management's assessment of existing and future economic conditions, customer trends and other factors. Customer accounts are generally considered delinquent if the amount billed is not received by the due date, which is typically in 21 days, however, factors such as assistance programs may delay aggressive action. The Company generally assesses late payment fees on trade receivables based on past-due terms with customers. Customer accounts are written off when collection efforts have been exhausted. The time period for write-off is 150 days after service has been terminated.

The allowance for doubtful accounts for other receivables is generally calculated based on specific review of probable future collections based on receivable balances generally in excess of 30 days. Existing and future economic conditions, customer trends and other factors are also considered. Receivables are written off on a specific identification basis and determined based upon the specific circumstances of the associated receivable.

Notes receivable are primarily comprised of a finance lease receivable and loans that are included in Notes receivable on the Consolidated Statements of Financial Position.

The Company establishes an allowance for credit loss for principal and interest amounts due that are estimated to be uncollectible in accordance with the contractual terms of the note receivable. In determining the allowance for credit losses for notes receivable, the Company considers the historical payment experience and other factors that are expected to have a specific impact on the counterparty's ability to pay including existing and future economic conditions. Notes receivable are typically considered delinquent when payment is not received for periods ranging from 60 to 120 days. If amounts are no longer probable of collection, the Company may consider the note receivable impaired, adjust the allowance, and cease accruing interest (nonaccrual status).

Cash payments received on nonaccrual status notes receivable, that do not bring the account contractually current, are first applied to the contractually owed past due interest, with any remainder applied to principal. Accrual of interest is generally resumed when the note receivable becomes contractually current.

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

The following tables present a roll-forward of the activity for the Company's financing receivables credit loss reserves as of December 31, 2023:

| | Trade accounts receivable | Other receivables (In millions) | Total |
|--|------------------------------|---------------------------------------|--------------|
| Balance at December 31, 2020 | \$ 30 | \$ 2 | \$ 32 |
| Current period provision | 16 | — | 16 |
| Write-offs charged against allowance | (42) | — | (42) |
| Recoveries of amounts previously written off | 24 | — | 24 |
| Balance at December 31, 2021 | \$ 28 | \$ 2 | \$ 30 |
| Current period provision | 17 | — | 17 |
| Write-offs charged against allowance | (34) | (1) | (35) |
| Recoveries of amounts previously written off | 16 | — | 16 |
| Balance at December 31, 2022 | \$ 27 | \$ 1 | \$ 28 |
| Current period provision | 16 | — | 16 |
| Write-offs charged against allowance | (38) | (1) | (39) |
| Recoveries of amounts previously written off | 16 | — | 16 |
| Balance at December 31, 2023 | <u>\$ 21</u> | <u>\$ —</u> | <u>\$ 21</u> |

Uncollectible expense is primarily comprised of the current period provision for allowance for doubtful accounts. Uncollectible expense was \$17 million, \$19 million, and \$18 million for the years ended December 31, 2023, 2022 and 2021, respectively.

There are no material amounts of past due financing receivables for the Company as of December 31, 2023.

Inventories

Natural gas inventory includes \$73 million and \$44 million as of December 31, 2023 and 2022, respectively, that is determined using the last-in, first-out (LIFO) method. The replacement cost of gas in inventory exceeded the LIFO cost by \$50 million and \$152 million at December 31, 2023 and 2022, respectively.

The Company values materials and supplies inventory at the lower of cost or net realizable value, where cost is generally valued using average cost.

Gas Customer Choice Deferred Asset

Gas customer choice deferred asset represents gas provided to the Company by suppliers of gas for customers that participate in the Customer Choice program. As the gas is sold and billed to Customer Choice customers, primarily in the December through March heating season, this asset is reduced. At the end of an April through March cycle each year, any balance is reconciled and settled with the various suppliers.

Property, Retirement and Maintenance, and Depreciation and Amortization

Property is stated at cost and includes construction-related labor, materials, overheads, and AFUDC. The cost of properties retired is charged to accumulated depreciation. Expenditures for maintenance and repairs are charged to expense when incurred.

Utility property is depreciated over its estimated useful life using straight-line rates approved by the MPSC. Depreciation and amortization expense also includes the amortization of certain regulatory assets and liabilities.

See Note 5 to the Consolidated Financial Statements, "Property, Plant, and Equipment."

Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. If the carrying amount of the asset exceeds the expected undiscounted future cash flows generated by the asset, an impairment loss is recognized resulting in the asset being written down to its estimated fair value. Assets to be disposed of are reported at the lower of the carrying amount or fair value, less costs to sell.

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

Cloud Computing Arrangements

The Company capitalizes implementation costs incurred in a cloud computing arrangement that is a service contract consistent with capitalized implementation costs incurred to develop or obtain internal-use software. Capitalized costs are recorded in Other noncurrent assets on the Consolidated Statements of Financial Position and amortization of the costs is reflected in Operation and maintenance within the Consolidated Statements of Operations. Costs are amortized on a straight-line basis over the life of the contract. Contracts primarily involve the implementation or upgrade of cloud-based solutions for gas operations.

The following balances for cloud computing costs relate to DTE Gas:

| | Year Ended December 31, | | |
|---|-------------------------|------|------|
| | 2023 | 2022 | 2021 |
| | (In millions) | | |
| Amortization expense of capitalized cloud computing costs | \$ 2 | \$ 1 | \$ — |
| Gross value of capitalized cloud computing costs | \$ 12 | \$ 9 | |
| Accumulated amortization of capitalized cloud computing costs | \$ 3 | \$ 1 | |

Excise and Sales Taxes

The Company records the billing of excise and sales taxes as a receivable with an offsetting payable to the applicable taxing authority, with no net impact on the Consolidated Statements of Operations.

Deferred Debt Costs

The costs related to the issuance of long-term debt are deferred and amortized over the life of each debt issue. The deferred amounts are included as a direct deduction from the carrying amount of each debt issuance in Long-Term Debt on the Consolidated Statements of Financial Position. In accordance with MPSC regulations, the unamortized discount, premium, and expense related to debt redeemed with a refinancing are amortized over the life of the replacement issue.

Allocated Stock-Based Compensation

The Company received an allocation of costs from DTE Energy associated with stock-based compensation. The allocation for stock-based compensation expense was approximately \$9 million for 2023 and \$11 million for both 2022 and 2021.

Subsequent Events

The Company has evaluated subsequent events through March 1, 2024, the date that these Consolidated Financial Statements were available to be issued.

Other Accounting Policies

See the following notes for other accounting policies impacting the Company's Consolidated Financial Statements:

| Note | Title |
|------|--|
| 4 | Revenue |
| 5 | Property, Plant, and Equipment |
| 6 | Asset Retirement Obligations |
| 7 | Regulatory Matters |
| 8 | Income Taxes |
| 9 | Fair Value |
| 10 | Financial and Other Derivative Instruments |
| 14 | Leases |
| 16 | Retirement Benefits and Trusteed Assets |
| 17 | Related Party Transactions |

DTE Gas Company
Notes to Consolidated Financial Statements — (Continued)

NOTE 3 — NEW ACCOUNTING PRONOUNCEMENTS

Recently Adopted Pronouncements

In March 2022, the FASB issued ASU No. 2022-02, *Financial Instruments – Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures*. The amendments in this update eliminate the accounting guidance for troubled debt restructurings by creditors that have adopted the Current Expected Credit Loss (“CECL”) model under ASC 326 and enhance the disclosure requirements for loan refinancings and restructurings made with borrowers experiencing financial difficulty. Additionally, the amendments require the disclosure of current period gross write-offs for financing receivables and net investment in leases by year of origination in the vintage disclosures. The Company adopted the ASU effective January 1, 2023 using the prospective approach, with no impact on the Company's financial position or results of operations. Gross write-offs, if any, will be disclosed in the Financing Receivables section of Note 2 to the Consolidated Financial Statements, "Significant Accounting Policies."

Recently Issued Pronouncements

In December 2023, the FASB issued ASU No. 2023-09, *Income Taxes (Topic 740): Improvements to Income Tax Disclosures*. The amendments in this update require enhanced income tax disclosures, particularly related to a reporting entity's effective tax rate reconciliation and income taxes paid. For the rate reconciliation table, the update requires additional categories of information about federal, state, and foreign taxes and details about significant reconciling items, subject to a quantitative threshold. Income taxes paid must be similarly disaggregated by federal, state, and foreign based on a quantitative threshold. The ASU is effective for the Company for annual periods beginning after December 15, 2024. The guidance shall be applied on a prospective basis with the option to apply retrospectively. Early adoption is permitted. The Company will apply the guidance upon the effective date.

NOTE 4 — REVENUE

Significant Accounting Policy

Revenue is measured based upon the consideration specified in a contract with a customer at the time when performance obligations are satisfied. A performance obligation is a promise in a contract to transfer a distinct good or service or a series of distinct goods or services to the customer. The Company recognizes revenue when performance obligations are satisfied by transferring control over a product or service to a customer. The Company has determined control to be transferred when the product is delivered or the service is provided to the customer.

Rates for the Company include provisions to adjust billings for fluctuations in the cost of natural gas and certain other costs. Revenues are adjusted for differences between actual costs subject to reconciliation and the amounts billed in current rates. Under or over recovered revenues related to these cost recovery mechanisms are included in Regulatory assets or liabilities on the Company's Consolidated Statements of Financial Position and are recovered or returned to customers through adjustments to the billing factors.

Disaggregation of Revenue

The following is a summary of disaggregated revenues for the Company:

| | 2023 | 2022 | 2021 |
|------------------------------|---------------|----------|----------|
| | (In millions) | | |
| Gas sales | \$ 1,300 | \$ 1,415 | \$ 1,038 |
| End User Transportation | 250 | 264 | 234 |
| Intermediate Transportation | 85 | 81 | 82 |
| Other ^(a) | 91 | 134 | 178 |
| Total Gas operating revenues | \$ 1,726 | \$ 1,894 | \$ 1,532 |

(a) Includes revenue adjustments related to various regulatory mechanisms, including the GCR, which may vary based on changes in the cost of gas.

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

Revenues included the following which were outside the scope of Topic 606:

| | 2023 | | 2022 | | 2021 |
|------------------------------|-------|----|---------------|----|------|
| | | | (In millions) | | |
| Alternative Revenue Programs | \$ 16 | \$ | 9 | \$ | 10 |
| Other revenues | \$ 8 | \$ | 7 | \$ | 6 |

Nature of Goods and Services

The Company has contracts with customers which may contain more than one performance obligation. When more than one performance obligation exists in a contract, the consideration under the contract is allocated to the performance obligations based on the relative standalone selling price. The Company generally determines standalone selling prices based on the prices charged to customers.

Under Topic 606, when a customer simultaneously receives and consumes the product or service provided, revenue is considered to be recognized over time. Alternatively, if it is determined that the criteria for recognition of revenue over time is not met, the revenue is considered to be recognized at a point in time.

Revenues are primarily comprised of the supply and delivery of natural gas, and other services including storage, transportation, and appliance maintenance. Revenues are primarily associated with cancellable contracts with the exception of certain long-term contracts with commercial and industrial customers. Revenues, including estimated unbilled amounts, are generally recognized over time based upon volumes delivered or through the passage of time ratably based upon providing a stand-ready service. The Company has determined that the above methods represent a faithful depiction of the transfer of control to the customer. Unbilled revenues are typically determined using both estimated meter volumes and estimated usage based upon the number of unbilled days and historical temperatures. Estimated unbilled amounts recognized in revenue are subject to adjustment in the following reporting period as actual volumes by customer class and service type are known. Revenues are typically subject to tariff rates or other rates subject to regulatory oversight and are billed and received monthly. Tariff rates are determined by the MPSC on a per unit or monthly basis.

Transaction Price Allocated to the Remaining Performance Obligations

In accordance with optional exemptions available under Topic 606, the Company did not disclose the value of unsatisfied performance obligations for (1) contracts with an original expected length of one year or less, (2) with the exception of fixed consideration, contracts for which revenue is recognized at the amount to which the Company has the right to invoice for goods provided and services performed, and (3) contracts for which variable consideration relates entirely to an unsatisfied performance obligation.

Such contracts consist of varying types of performance obligations, including the supply and delivery of energy related products and services. Contracts with variable volumes and/or variable pricing have also been excluded as the related consideration under the contract is variable at inception of the contract. Contract lengths vary from cancellable to multi-year.

The Company expects to recognize revenue for the following amounts related to fixed consideration associated with remaining performance obligations in each of the future periods noted:

| | (In millions) |
|---------------------|---------------|
| 2024 | \$ 93 |
| 2025 | 90 |
| 2026 | 81 |
| 2027 | 60 |
| 2028 | 47 |
| 2029 and thereafter | 206 |
| | <u>\$ 577</u> |

DTE Gas Company
Notes to Consolidated Financial Statements — (Continued)

NOTE 5 — PROPERTY, PLANT, AND EQUIPMENT

The following is a summary of Property, plant, and equipment by classification as of December 31:

| | 2023 | 2022 |
|--|-------------------|-------------------|
| | (In millions) | |
| Property, plant, and equipment | | |
| Distribution | \$ 5,838 | \$ 5,376 |
| Storage | 578 | 607 |
| Transmission and other | 1,613 | 1,534 |
| Total | \$ 8,029 | \$ 7,517 |
| Accumulated depreciation and amortization | | |
| Distribution | \$ (1,365) | \$ (1,330) |
| Storage | (132) | (163) |
| Transmission and other | (493) | (461) |
| Total | \$ (1,990) | \$ (1,954) |
| Net Property, plant, and equipment | \$ 6,039 | \$ 5,563 |

AFUDC

AFUDC represents the cost of financing construction projects, including the estimated cost of debt and authorized return on equity. The debt component is recorded as a reduction to Interest expense and the equity component is recorded as Other income on the Consolidated Statements of Operations. The AFUDC rates were 5.41%, 5.41%, and 5.55% for the years ended December 31, 2023, 2022, and 2021, respectively.

The following is a summary of AFUDC:

| | Year Ended December 31, | | |
|---|-------------------------|-------------|-------------|
| | 2023 | 2022 | 2021 |
| | (In millions) | | |
| Allowance for debt funds used during construction | \$ 1 | \$ 1 | \$ 1 |
| Allowance for equity funds used during construction | 2 | 2 | 2 |
| Total | \$ 3 | \$ 3 | \$ 3 |

Depreciation and Amortization

The composite depreciation rate for the Company was approximately 2.9% in 2023, 2022, and 2021. The average estimated useful life for Distribution and Storage property was 49 and 58 years, respectively, at December 31, 2023. The estimated useful lives for Transmission and other utility assets range from 3 to 80 years.

The following is a summary of Depreciation and amortization expense:

| | Year Ended December 31, | | |
|--------------------------------|-------------------------|---------------|---------------|
| | 2023 | 2022 | 2021 |
| | (In millions) | | |
| Property, plant, and equipment | \$ 157 | \$ 143 | \$ 131 |
| Regulatory liabilities | 50 | 46 | 43 |
| | \$ 207 | \$ 189 | \$ 174 |

Capitalized Software

Capitalized software costs are classified as Property, plant, and equipment, and the related amortization is included in Accumulated depreciation and amortization on the Consolidated Statements of Financial Position. The Company capitalizes the costs associated with computer software developed or obtained for use in its business. The Company amortizes capitalized software costs on a straight-line basis over the expected period of benefit, ranging from 3 to 15 years.

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

The Company has the following balances for capitalized software:

| | Year Ended December 31, | | |
|--|-------------------------|-------|------|
| | 2023 | 2022 | 2021 |
| | (In millions) | | |
| Amortization expense of capitalized software | \$ 12 | \$ 9 | \$ 9 |
| Gross carrying value of capitalized software | \$ 69 | \$ 78 | |
| Accumulated amortization of capitalized software | \$ 42 | \$ 44 | |

NOTE 6 — ASSET RETIREMENT OBLIGATIONS

The Company has conditional retirement obligations for gas pipelines, certain service centers, and compressor and gate stations. The Company recognizes such obligations as liabilities at fair market value when they are incurred, which generally is at the time the associated assets are placed in service. Fair value is measured using expected future cash outflows discounted at the Company's credit-adjusted risk-free rate. The Company recognizes in the Consolidated Statements of Operations removal costs in accordance with regulatory treatment. Any differences between costs recognized related to asset retirement and those reflected in rates are recognized as either a Regulatory asset or liability on the Consolidated Statements of Financial Position. Refer to Note 7 to the Consolidated Financial Statements, "Regulatory Matters," for further information regarding the Company's removal costs regulatory liability.

If a reasonable estimate of fair value cannot be made in the period in which the retirement obligation is incurred, such as for assets with indeterminate lives, the liability is recognized when a reasonable estimate of fair value can be made. Natural gas storage system and certain other distribution assets have an indeterminate life. Therefore, no liability has been recorded for these assets.

Changes to Asset retirement obligations for 2023, 2022, and 2021 were as follows:

| | 2023 | 2022 | 2021 |
|---|---------------|---------------|---------------|
| | | | |
| | (In millions) | | |
| Asset retirement obligations at January 1 | \$ 186 | \$ 177 | \$ 170 |
| Accretion | 11 | 10 | 9 |
| Liabilities settled | (7) | (1) | (2) |
| Asset retirement obligations at December 31 | <u>\$ 190</u> | <u>\$ 186</u> | <u>\$ 177</u> |

NOTE 7 — REGULATORY MATTERS

Regulation

The Company is subject to the regulatory jurisdiction of the MPSC, which issues orders pertaining to rates, recovery of certain costs, including the costs of regulatory assets, conditions of service, accounting, and operating-related matters. The MPSC has authorized a return on equity of 9.9% for the Company, subject to changes from any pending or future rate case filings. The Company operates natural gas storage and transportation facilities in Michigan as intrastate facilities regulated by the MPSC and provides intrastate storage and transportation services pursuant to an MPSC-approved tariff.

The Company also provides interstate storage and transportation services in accordance with an Operating Statement on file with the FERC. The FERC's jurisdiction is limited and extends to the rates, non-discriminatory requirements, and terms and conditions applicable to storage and transportation provided by the Company in interstate markets. The FERC granted the Company authority to provide storage and related services in interstate commerce at market-based rates. The Company provides transportation services in interstate commerce at cost-based rates approved by the MPSC and filed with the FERC. The Company is also subject to the requirements of other regulatory agencies with respect to safety, environment, and health.

The Company is unable to predict the outcome of any unresolved regulatory matters discussed herein. Resolution of these matters is dependent upon future MPSC and FERC orders and appeals, which may materially impact the Consolidated Financial Statements of the Company.

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

Regulatory Assets and Liabilities

The Company is required to record Regulatory assets and liabilities for certain transactions that would have been treated as revenue or expense in non-regulated businesses. Continued applicability of regulatory accounting treatment requires that rates be designed to recover specific costs of providing regulated services and be charged to and collected from customers. Future regulatory changes could result in the discontinuance of this accounting treatment for Regulatory assets and liabilities for some or all of the Company's businesses and may require the write-off of the portion of any Regulatory asset or liability that was no longer probable of recovery through regulated rates. Management believes that currently available facts support the continued use of Regulatory assets and liabilities and that all Regulatory assets and liabilities are recoverable or refundable in the current regulatory environment.

The following are balances and a brief description of the Regulatory assets and liabilities at December 31:

| | 2023 | 2022 |
|--|---------------|---------------|
| | (In millions) | |
| Assets | | |
| Recoverable pension and other postretirement costs | | |
| Pension | \$ 376 | \$ 365 |
| Other postretirement costs | 96 | 112 |
| Deferred environmental costs | 46 | 46 |
| Recoverable Michigan income taxes | 23 | 27 |
| Energy Waste Reduction incentive | 18 | 17 |
| Unamortized loss on reacquired debt | 10 | 11 |
| Recoverable income taxes related to AFUDC equity | 9 | 8 |
| Deferred pension costs | 6 | 22 |
| Accrued GCR revenue | — | 29 |
| Other | 43 | 38 |
| | <u>627</u> | <u>675</u> |
| Less amount included in Current Assets | (9) | (29) |
| | <u>\$ 618</u> | <u>\$ 646</u> |
| Liabilities | | |
| Refundable federal income taxes | \$ 360 | \$ 374 |
| Removal costs liability | 342 | 371 |
| Non-service pension and other postretirement costs | 71 | 65 |
| Negative other postretirement offset | 68 | 63 |
| Accrued GCR refund | 19 | — |
| Other | 8 | 6 |
| | <u>868</u> | <u>879</u> |
| Less amount included in Current Liabilities | (20) | (1) |
| | <u>\$ 848</u> | <u>\$ 878</u> |

As noted below, certain Regulatory assets for which costs have been incurred have been included (or are expected to be included, for costs incurred subsequent to the most recently approved rate case) in the Company's rate base, thereby providing a return on invested costs (except as noted). Certain other Regulatory assets are not included in rate base but accrue recoverable carrying charges until surcharges to collect the assets are billed. Certain Regulatory assets do not result from cash expenditures and therefore do not represent investments included in rate base or have offsetting liabilities that reduce rate base.

DTE Gas Company**Notes to Consolidated Financial Statements — (Continued)****ASSETS**

- *Recoverable pension and other postretirement costs* — Accounting standards for pension and other postretirement benefit costs require, among other things, the recognition in Other comprehensive income of the actuarial gains or losses and the prior service costs that arise during the period but are not immediately recognized as components of net periodic benefit costs. The Company records the impact of actuarial gains or losses and prior service costs as Regulatory assets since the traditional rate setting process allows for the recovery of pension and other postretirement costs. The asset will reverse as the deferred items are amortized and recognized as components of net periodic benefit costs. Refer to Note 16 to the Consolidated Financial Statements, "Retirement Benefits and Trusteed Assets," for additional information regarding the changes in pension and other postretirement costs for the period and the impact on Regulatory assets.^(a)
- *Deferred environmental costs* — The MPSC approved the deferral of investigation and remediation costs associated with former MGP sites. Amortization of deferred costs is over a ten-year period beginning in the year after costs were incurred, with recovery (net of any insurance proceeds) through base rate filings.^(a)
- *Recoverable Michigan income taxes* — The State of Michigan enacted a corporate income tax resulting in the establishment of state deferred tax liabilities for DTE Energy's utilities. Offsetting Regulatory assets were also recorded as the impacts of the deferred tax liabilities will be reflected in rates as the related taxable temporary differences reverse and flow through current income tax expense.
- *Energy Waste Reduction incentive* — The Company operates MPSC approved energy waste reduction programs designed to reduce overall energy usage by its customers. The Company is eligible to earn an incentive by exceeding statutory savings targets. The Company has consistently exceeded the savings targets and recognizes the incentive as a regulatory asset in the period earned.^(a)
- *Unamortized loss on reacquired debt* — The unamortized discount, premium, and expense related to debt redeemed with a refinancing are deferred, amortized, and recovered over the life of the replacement issue.
- *Recoverable income taxes related to AFUDC equity* — Accounting standards for income taxes require recognition of a deferred tax liability for the equity component of AFUDC. A regulatory asset is required for the future increase in taxes payable related to the equity component of AFUDC that will be recovered from customers through future rates over the remaining life of the related plant.
- *Deferred Pension Costs* — Effective upon the rate case settlement approved in August 2020, net pension costs previously recognized in earnings are no longer included as an addition to authorized rates and are being deferred as Regulatory assets. The Regulatory assets will reverse to the extent net pension costs are negative in future years and the net deferred amounts will be reviewed in future rate cases. Refer to Note 16 to the Consolidated Financial Statements, "Retirement Benefits and Trusteed Assets," for additional information regarding net pension costs.
- *Accrued GCR revenue* — Receivable for the temporary under-recovery of and carrying costs on gas costs incurred by the Company which are recoverable through the GCR mechanism.

(a) Regulatory assets not earning a return or accruing carrying charges.

LIABILITIES

- *Refundable federal income taxes* — In December 2017, the TCJA was enacted and reduced the corporate income tax rate, effective January 1, 2018. The Company remeasured deferred taxes, resulting in a reduction to deferred tax liabilities, to reflect the impact of the TCJA on the cumulative temporary differences expected to reverse after the effective date. A regulatory liability was also recorded to offset the impact of the deferred tax remeasurement reflected in rates.
- *Removal costs liability* — The amounts collected from customers to fund future asset removal activities in excess of removal costs incurred.
- *Non-service pension and other postretirement costs* — Upon adoption of ASU 2017-07 on January 1, 2018, certain non-service cost activity is no longer credited to Property, Plant & Equipment. Such costs may be recorded to Regulatory liabilities for ratemaking purposes and refunded through credits to amortization expense based on the composite depreciation rate for plant-in-service.

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

- *Negative other postretirement offset* — The Company's negative other postretirement costs are not included as a reduction to its authorized rates; therefore, the Company is accruing a Regulatory liability to eliminate the impact on earnings of the negative other postretirement expense accrual. The Regulatory liabilities will reverse to the extent the Company's other postretirement expense is positive in future years.
- *Accrued GCR refund* — Liability for the temporary over-recovery of and carrying costs on gas costs incurred by the Company which are recoverable through the GCR mechanism.

2024 Gas Rate Case Filing

The Company filed a rate case with the MPSC on January 8, 2024 requesting an increase in base rates of \$266 million based on a projected twelve-month period ending September 30, 2025, and an increase in return on equity from 9.9% to 10.25%. The request reflects a net increase to customer rates of only \$160 million, as an existing IRM surcharge of \$106 million would be rolled into the new base rates. The requested increase is primarily due to increased investments in plant related to system reliability and pipeline safety and inflationary impact on operating costs, partially offset by higher sales. A final MPSC order in this case is expected in November 2024.

NOTE 8 — INCOME TAXES

Income Tax Summary

The Company is part of the consolidated federal income tax return of DTE Energy. DTE Energy and its subsidiaries file consolidated and/or separate company income tax returns in various states and localities, including a consolidated return in the State of Michigan. The Company is part of the Michigan consolidated income tax return of DTE Energy. The federal, state, and local income tax expense for the Company is determined on an individual company basis with no allocation of tax expenses or benefits from other affiliates of DTE Energy. The Company had income tax payables with DTE Energy of \$13 million at December 31, 2023, which are related to federal and state taxes and included in Accounts Payable – Affiliates on the Consolidated Statement of Financial Position. The Company had income tax receivables with DTE Energy of \$5 million at December 31, 2022, which are related to federal and state taxes and included in Accounts receivable — Affiliates on the Consolidated Statements of Financial Position.

Total Income Tax Expense varied from the statutory federal income tax rate for the following reasons for the years ended December 31:

| | 2023 | 2022 | 2021 |
|--|--------|---------------|--------|
| | | (In millions) | |
| Income Before Income Taxes | \$ 387 | \$ 358 | \$ 251 |
| Income tax expense at 21% statutory rate | \$ 81 | \$ 75 | \$ 53 |
| State and local income taxes, net of federal benefit | 22 | 21 | 15 |
| TCJA regulatory liability amortization | (10) | (10) | (30) |
| Other, net | — | 1 | — |
| Income Tax Expense | \$ 93 | \$ 87 | \$ 38 |
| Effective income tax rate | 24.0 % | 24.4 % | 14.9 % |

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

Components of Income Tax Expense were as follows for the years ended December 31:

| | 2023 | 2022 | 2021 |
|-----------------------------|---------------|--------------|--------------|
| | (In millions) | | |
| Current income tax expense | | | |
| Federal | \$ 45 | \$ 17 | \$ 11 |
| State and other income tax | 4 | — | — |
| Total current income taxes | 49 | 17 | 11 |
| Deferred income tax expense | | | |
| Federal | 19 | 43 | 8 |
| State and other income tax | 25 | 27 | 19 |
| Total deferred income taxes | 44 | 70 | 27 |
| | <u>\$ 93</u> | <u>\$ 87</u> | <u>\$ 38</u> |

Deferred tax assets and liabilities are recognized for the estimated future tax effect of temporary differences between the tax basis of assets or liabilities and the reported amounts in the Consolidated Financial Statements.

Deferred tax assets (liabilities) were comprised of the following at December 31:

| | 2023 | 2022 |
|---|-----------------|-----------------|
| | (In millions) | |
| Property, plant, and equipment | \$ (899) | \$ (849) |
| Regulatory assets and liabilities | 62 | 59 |
| Pension and benefits | (81) | (92) |
| State net operating loss carryforwards | — | 8 |
| Other, net | 37 | 35 |
| Long-term deferred income tax liabilities | \$ (881) | \$ (839) |
| Deferred income tax assets | \$ 139 | \$ 139 |
| Deferred income tax liabilities | (1,020) | (978) |
| | <u>\$ (881)</u> | <u>\$ (839)</u> |

The Company had state and local deferred tax assets related to net operating loss carryforwards of \$8 million at December 31, 2022, which were utilized in 2023.

In assessing the realizability of deferred tax assets, the Company considers whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences become deductible. The Company does not have any valuation allowances with respect to its deferred tax assets.

Uncertain Tax Positions

The Company had approximately \$2 million of unrecognized tax benefits at December 31, 2022. During 2023, unrecognized tax benefits decreased by \$2 million as a result of an audit settlement related to state exposures. Recognition of these state tax benefits, net of federal benefit, resulted in a reduction of \$1 million to Income Tax Expense on the Company's Consolidated Statements of Operations for the year ended December 31, 2023.

The Company recognizes interest and penalties pertaining to income taxes in Interest expense and Other expenses, respectively, on its Consolidated Statements of Operations. The Company recognized a nominal amount of interest expense related to income taxes in 2023, 2022, and 2021.

The Company had \$1 million of accrued interest at December 31, 2022. As a result of the state tax audit settlement noted above, there is no remaining accrued interest pertaining to income taxes as of December 31, 2023. The Company has not accrued any penalties pertaining to income taxes.

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

In 2023, DTE Energy, including DTE Gas, settled a federal tax audit for the 2021 tax year. DTE Energy's federal income tax returns for 2022 and subsequent years remain subject to examination by the Internal Revenue Service. DTE Energy's Michigan Corporate Income Tax returns for the year 2019 and subsequent years remain subject to examination by the State of Michigan. DTE Energy also files tax returns in numerous state and local jurisdictions with varying statutes of limitation.

NOTE 9 — FAIR VALUE

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date in a principal or most advantageous market. Fair value is a market-based measurement that is determined based on inputs, which refer broadly to assumptions that market participants use in pricing assets or liabilities. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Company makes certain assumptions it believes that market participants would use in pricing assets or liabilities, including assumptions about risk, and the risks inherent in the inputs to valuation techniques. Credit risk of the Company and its counterparties is incorporated in the valuation of assets and liabilities through the use of credit reserves, the impact of which was immaterial at December 31, 2023 and 2022. The Company believes it uses valuation techniques that maximize the use of observable market-based inputs and minimize the use of unobservable inputs.

A fair value hierarchy has been established that prioritizes the inputs to valuation techniques used to measure fair value in three broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). In some cases, the inputs used to measure fair value might fall in different levels of the fair value hierarchy. All assets and liabilities are required to be classified in their entirety based on the lowest level of input that is significant to the fair value measurement in its entirety. Assessing the significance of a particular input may require judgment considering factors specific to the asset or liability and may affect the valuation of the asset or liability and its placement within the fair value hierarchy. The Company classifies fair value balances based on the fair value hierarchy defined as follows:

- *Level 1* — Consists of unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access as of the reporting date.
- *Level 2* — Consists of inputs other than quoted prices included within Level 1 that are directly observable for the asset or liability or indirectly observable through corroboration with observable market data.
- *Level 3* — Consists of unobservable inputs for assets or liabilities whose fair value is estimated based on internally developed models or methodologies using inputs that are generally less readily observable and supported by little, if any, market activity at the measurement date. Unobservable inputs are developed based on the best available information and subject to cost-benefit constraints.

As of December 31, 2023 and 2022, the Company had \$8 million and \$6 million of equity securities, respectively, which are recorded at fair value on a recurring basis and classified as Level 1 assets. These assets, which exclude the cash surrender value of life insurance investments, are included in Investments on the Consolidated Statements of Financial Position for both periods.

The following table presents the carrying amount and fair value of financial instruments:

| | December 31, 2023 | | | | December 31, 2022 | | | |
|---|-------------------|------------|----------|----------|-------------------|------------|---------|----------|
| | Carrying | Fair Value | | | Carrying | Fair Value | | |
| | Amount | Level 1 | Level 2 | Level 3 | Amount | Level 1 | Level 2 | Level 3 |
| | (In millions) | | | | | | | |
| Notes receivable — other, excluding lessor finance leases | \$ 18 | \$ — | \$ — | \$ 18 | \$ 13 | \$ — | \$ — | \$ 13 |
| Short-term borrowings — affiliates | \$ 2 | \$ — | \$ — | \$ 2 | \$ 16 | \$ — | \$ — | \$ 16 |
| Short-term borrowings — other | \$ 77 | \$ — | \$ 77 | \$ — | \$ 242 | \$ — | \$ 242 | \$ — |
| Long-term debt ^(a) | \$ 2,534 | \$ — | \$ 1,245 | \$ 1,076 | \$ 2,315 | \$ — | \$ 965 | \$ 1,072 |

(a) Includes debt due within one year. Carrying value also includes unamortized debt discounts and issuance costs.

For further fair value information on financial and derivative instruments, see Note 10 to the Consolidated Financial Statements, "Financial and Other Derivative Instruments."

DTE Gas Company
Notes to Consolidated Financial Statements — (Continued)

NOTE 10 — FINANCIAL AND OTHER DERIVATIVE INSTRUMENTS

The Company recognizes all derivatives at their fair value as Derivative assets or liabilities on the Consolidated Statements of Financial Position unless they qualify for certain scope exceptions, including the normal purchases and normal sales exception. Further, derivatives that qualify and are designated for hedge accounting are classified as either hedges of a forecasted transaction or the variability of cash flows to be received or paid related to a recognized asset or liability (cash flow hedge); or as hedges of the fair value of a recognized asset or liability or of an unrecognized firm commitment (fair value hedge). For cash flow hedges, the derivative gain or loss is deferred in Accumulated other comprehensive income (loss) and later reclassified into earnings when the underlying transaction occurs. For fair value hedges, changes in fair values for the derivative and hedged item are recognized in earnings each period. For derivatives that do not qualify or are not designated for hedge accounting, changes in fair value are recognized in earnings each period.

The Company's primary market risk exposure is associated with commodity prices, credit, and interest rates. The Company has risk management policies to monitor and manage market risks. The Company purchases, stores, transports, distributes, and sells natural gas, and buys and sells transportation and storage capacity. The Company has fixed-priced contracts for portions of its expected natural gas supply requirements through March 2026. Substantially all of these contracts meet the normal purchases and normal sales exception and are therefore accounted for under the accrual method. Forward transportation and storage contracts are generally not derivatives and are therefore accounted for under the accrual method.

NOTE 11 — LONG-TERM DEBT

Long-Term Debt

The Company's long-term debt outstanding and interest rates of debt outstanding at December 31 were:

| | Interest Rate ^(a) | Maturity Date | 2023 | 2022 |
|-------------------------------------|------------------------------|---------------|-----------------|-----------------|
| | | | (In millions) | |
| Long-term debt, principally secured | 4.2% | 2025 — 2052 | \$ 2,545 | \$ 2,325 |
| Unamortized debt issuance costs | | | (11) | (10) |
| Long-term debt due within one year | | | — | (75) |
| | | | <u>\$ 2,534</u> | <u>\$ 2,240</u> |

(a) Weighted average interest rate as of December 31, 2023.

Debt Issuances

Refer to the table below for debt issued in 2023:

| Month | Type | Interest Rate | Maturity | Amount |
|---------|-------------------------------|---------------|----------|---------------|
| | | | | (In millions) |
| October | Mortgage bonds ^(a) | 5.57% | 2030 | \$ 150 |
| October | Mortgage bonds ^(a) | 5.73% | 2035 | 145 |
| | | | | <u>\$ 295</u> |

(a) Proceeds used for the repayment of short-term borrowings, for capital expenditures, and for other general corporate purposes.

DTE Gas Company
Notes to Consolidated Financial Statements — (Continued)

Debt Redemptions

Refer to the table below for debt redeemed in 2023:

| Month | Type | Interest Rate | Maturity | Amount |
|----------|----------------|---------------|----------|---------------|
| | | | | (In millions) |
| April | Senior notes | 6.44% | 2023 | \$ 25 |
| December | Mortgage bonds | 3.64% | 2023 | 50 |
| | | | | <u>\$ 75</u> |

Debt Maturities

The following table shows scheduled debt maturities, excluding any unamortized discount on debt:

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 and Thereafter | Total |
|------------------|------|-------|------|-------|--------|------------------------|---------------|
| | | | | | | | (In millions) |
| Amount to mature | \$ — | \$ 70 | \$ — | \$ 40 | \$ 320 | \$ 2,115 | \$ 2,545 |

Cross Default Provisions

Substantially all of the net properties of the Company are subject to the lien of mortgages. Should the Company fail to timely pay its indebtedness under these mortgages, such failure may create cross defaults in the indebtedness of DTE Energy.

NOTE 12 — PREFERRED AND PREFERENCE SECURITIES

As of December 31, 2023, the Company's authorized and unissued stock included 7 million shares of preferred stock with a par value of \$1 per share and 4 million shares of preference stock with a par value of \$1 per share.

NOTE 13 — SHORT-TERM CREDIT ARRANGEMENTS AND BORROWINGS

The Company has a \$300 million unsecured revolving credit agreement that can be used for general corporate borrowings but is intended to provide liquidity support for the Company's commercial paper program. Borrowings under the revolver are available at prevailing short-term interest rates. The facility will expire in October 2028. As of December 31, 2023, the Company had \$77 million of commercial paper issuances outstanding and no revolver borrowings.

The unsecured revolving credit agreement requires the Company to maintain a total funded debt to capitalization ratio of no more than 0.65 to 1. In the agreement, "total funded debt" means all indebtedness of the Company and its consolidated subsidiaries, including finance lease obligations, hedge agreements, and guarantees of third parties' debt, but excluding contingent obligations, nonrecourse and junior subordinated debt, and, except for calculations at the end of the second quarter, certain short-term debt. "Capitalization" means the sum of (a) total funded debt plus (b) "consolidated net worth," which is equal to consolidated total equity of the Company and its consolidated subsidiaries (excluding pension effects under certain FASB statements), as determined in accordance with accounting principles generally accepted in the United States of America. At December 31, 2023, the total funded debt to total capitalization ratio for the Company was 0.48 to 1 and was in compliance with this financial covenant.

The weighted average interest rate for short-term borrowings was 5.6% and 4.6% at December 31, 2023 and 2022, respectively. For information related to affiliate short-term borrowings, refer to Note 17 to the Consolidated Financial Statements, "Related Party Transactions."

DTE Gas Company
Notes to Consolidated Financial Statements — (Continued)

NOTE 14 — LEASES

The Company leases a portion of its pipeline system through a finance lease contract that has been renewed through 2025, with additional renewal options reasonably certain to be exercised through 2040. The residual value has been determined using the estimated economic life of the leased asset. The lease does not contain a residual value guarantee. Any remaining residual value is expected to be recovered through rates or renewals.

A lease is deemed to exist when the Company has provided other parties with the right to control the use of identified property, plant or equipment, as conveyed through a contract, for a certain period of time and consideration received. The right to control is deemed to occur when the Company has provided other parties with the right to obtain substantially all of the economic benefits of the identified assets and the right to direct the use of such assets.

The components of the Company's net investment in the finance lease for remaining periods at December 31, 2023 are as follows:

| | (In millions) |
|-------------------------------------|---------------|
| 2024 | \$ 4 |
| 2025 | 4 |
| 2026 | 4 |
| 2027 | 3 |
| 2028 | 3 |
| 2029 and thereafter | 39 |
| Total minimum future lease receipts | 57 |
| Residual value of leased pipeline | 17 |
| Less unearned income | 38 |
| Net investment in finance lease | 36 |
| Less current portion | 1 |
| | <u>\$ 35</u> |

Interest income recognized under the finance lease was \$3 million for each of the years ended December 31, 2023, 2022, and 2021, respectively.

NOTE 15 — COMMITMENTS AND CONTINGENCIES
Environmental

Contaminated and Other Sites — Prior to the construction of major interstate natural gas pipelines, gas for heating and other uses was manufactured locally from processes involving coal, coke, or oil. The facilities, which produced gas, have been designated as MGP sites. The Company owns or previously owned 14 former MGP sites. Investigations have revealed contamination related to the by-products of gas manufacturing at each site. Cleanup of eight MGP sites is complete, and those sites are closed. The Company has also completed partial closure of four additional sites. Cleanup activities associated with the remaining sites will continue over the next several years. The MPSC has established a cost deferral and rate recovery mechanism for investigation and remediation costs incurred at former MGP sites. In addition to the MGP sites, the Company is also in the process of cleaning up other contaminated sites, including gate stations, gas pipeline releases, and underground storage tank locations. As of December 31, 2023 and 2022, the Company had \$26 million and \$23 million, respectively, accrued for remediation. These costs are not discounted to their present value. Any change in assumptions, such as remediation techniques, nature and extent of contamination, and regulatory requirements, could impact the estimate of remedial action costs for the sites and affect the Company's financial position and cash flows. The Company anticipates the cost amortization methodology approved by the MPSC, which allows for amortization of the MGP costs over a ten-year period beginning with the year subsequent to the year the MGP costs were incurred, will prevent the associated investigation and remediation costs from having a material adverse impact on the Company's results of operations.

Air — The EPA recently finalized its Good Neighbor Rule, which includes provisions for compressor engines operated for the transportation of natural gas. The Company is assessing the applicability of the rule on its engines and what impacts that could have on operations. The Company has not determined whether there will be a financial impact at this time.

DTE Gas Company
Notes to Consolidated Financial Statements — (Continued)

Guarantees

In certain limited circumstances, the Company enters into contractual guarantees. The Company may guarantee another entity's obligation in the event it fails to perform and may provide guarantees in certain indemnification agreements. The Company may also provide indirect guarantees for the indebtedness of others.

Labor Contracts

There are several bargaining units for the Company's approximate 1,150 represented employees, which represents 66% of the Company's total employees. None of the represented employees have contracts expiring within one year.

Purchase Commitments

As of December 31, 2023, the Company was party to numerous long-term purchase commitments relating to a variety of goods and services required for its business. These agreements primarily consist of long-term natural gas purchase and transportation agreements. The Company estimates the following commitments from 2024 through 2051, as detailed in the following table:

| | (In millions) |
|---------------------|-----------------|
| 2024 | \$ 567 |
| 2025 | 339 |
| 2026 | 170 |
| 2027 | 46 |
| 2028 | 45 |
| 2029 and thereafter | 249 |
| | <u>\$ 1,416</u> |

The Company has made certain commitments in connection with 2024 annual capital expenditures that are expected to be approximately \$715 million.

Other Contingencies

The Company is involved in certain other legal, regulatory, administrative, and environmental proceedings before various courts, arbitration panels, and governmental agencies concerning claims arising in the ordinary course of business. These proceedings include certain contract disputes, additional environmental reviews and investigations, audits, inquiries from various regulators, and pending judicial matters. The Company cannot predict the final disposition of such proceedings. The Company regularly reviews legal matters and records provisions for claims that it can estimate and are considered probable of loss. The resolution of these pending proceedings is not expected to have a material effect on the Consolidated Financial Statements in the periods they are resolved.

For a discussion of contingencies related to regulatory matters, see Note 7 to the Consolidated Financial Statements, "Regulatory Matters."

NOTE 16 — RETIREMENT BENEFITS AND TRUSTEED ASSETS

The Company participates in various plans that provide defined benefit pension and other postretirement benefits for DTE Energy and its affiliates. The plans are primarily sponsored by DTE Energy's subsidiary, DTE Energy Corporate Services, LLC, and cover substantially all employees of the Company. Plan participants of all plans are solely DTE Energy and affiliate participants.

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

The table below represents pension and other postretirement benefit plans which the Company's eligible represented and non-represented employees participated at December 31, 2023:

| | Represented | Non-represented |
|---|-------------|-----------------|
| Qualified Pension Plans | | |
| DTE Energy Company Retirement Plan | | X |
| DTE Gas Company Retirement Plan for Employees Covered by Collective Bargaining Agreements | X | |
| Non-qualified Pension Plans | | |
| DTE Energy Company Supplemental Retirement Plan ^(a) | X | X |
| Other Postretirement Benefit Plans | | |
| The DTE Energy Company Comprehensive Non-Health Welfare Plan | X | X |
| The DTE Energy Company Comprehensive Retiree Group Health Care Plan | X | X |
| DTE Supplemental Retiree Benefit Plan | X | X |
| DTE Energy Company Retiree Reimbursement Arrangement Plan | X | X |

(a) Sponsored by DTE Energy Company

The Company accounts for its participation in the represented qualified pension plan by applying single-employer accounting. Non-represented participation in qualified pension plans, and non-represented and represented participation in non-qualified pension plans are accounted for by applying multiemployer accounting. Participation in other postretirement benefit plans is accounted for by applying multiple-employer accounting. Within multiemployer and multiple-employer plans, participants pool plan assets for investment purposes and to reduce the cost of plan administration. The primary difference between plan types is that assets contributed in multiemployer plans can be used to provide benefits for all participating employers, while assets contributed within a multiple-employer plan are restricted for use by the contributing employer.

Pension Plan Benefits

DTE Energy has qualified defined benefit retirement plans for eligible represented and non-represented employees. The plans are noncontributory and provide traditional retirement benefits based on the employee's years of benefit service, average final compensation, and age at retirement. In addition, certain represented and non-represented employees are covered under cash balance provisions that determine benefits on annual employer contributions and interest credits. DTE Energy also maintains supplemental non-qualified, noncontributory, retirement benefit plans for selected management employees. These plans provide for benefits that supplement those provided by DTE Energy's other retirement plans.

Represented net pension cost (credit) includes the following components for the years ended December 31:

| | 2023 | 2022 | 2021 |
|--------------------------------|---------------|-------|-------|
| | (In millions) | | |
| Service cost | \$ 8 | \$ 13 | \$ 16 |
| Interest cost | 23 | 20 | 20 |
| Expected return on plan assets | (40) | (41) | (41) |
| Amortization of: | | | |
| Net actuarial loss | — | 12 | 22 |
| Settlements | — | 17 | 12 |
| Net pension cost (credit) | \$ (9) | \$ 21 | \$ 29 |

| | 2023 | 2022 |
|---|---------------|---------|
| | (In millions) | |
| Other changes in plan assets and benefit obligations recognized in Regulatory assets | | |
| Net actuarial loss | \$ 8 | \$ 2 |
| Amortization of net actuarial loss and settlements | — | (29) |
| Total recognized in Regulatory assets | \$ 8 | \$ (27) |
| Total recognized in net periodic pension cost and Regulatory assets | \$ (1) | \$ (6) |

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

The following table reconciles the represented plan obligations, assets, and funded status as well as the amounts recognized as Accrued pension liability — affiliates in the Consolidated Statements of Financial Position at December 31:

| | 2023 | 2022 |
|--|----------------|----------------|
| | (In millions) | |
| Accumulated benefit obligation, end of year | \$ 420 | \$ 408 |
| Change in projected benefit obligation | | |
| Projected benefit obligation, beginning of year | \$ 454 | \$ 662 |
| Service cost | 8 | 13 |
| Interest cost | 23 | 20 |
| Actuarial (gain) loss | 8 | (160) |
| Settlements | — | (55) |
| Benefits paid | (27) | (26) |
| Projected benefit obligation, end of year | \$ 466 | \$ 454 |
| Change in plan assets | | |
| Plan assets at fair value, beginning of year | \$ 425 | \$ 627 |
| Actual return on plan assets | 39 | (121) |
| Settlements | — | (55) |
| Benefits paid | (27) | (26) |
| Plan assets at fair value, end of year | \$ 437 | \$ 425 |
| Funded status of the plans | \$ (29) | \$ (29) |
| Amount recorded as: | | |
| Noncurrent liabilities | \$ (29) | \$ (29) |
| Amounts recognized in Regulatory assets^(a) | | |
| Net actuarial loss | \$ 146 | \$ 138 |
| Prior service credit | (1) | (1) |
| | \$ 145 | \$ 137 |

(a) See Note 7 to the Consolidated Financial Statements, "Regulatory Matters," which includes Regulatory assets related to both represented and non-represented pension plans.

The increase in the Company's pension benefit obligation for the year ended December 31, 2023 was primarily due to an actuarial loss driven by a decrease in discount rates. The decrease in the pension benefit obligation in 2022 was primarily due to an actuarial gain driven by an increase in discount rates, as well as settlements arising from higher lump-sum payments to retirees during the year.

The Company's policy is to fund pension costs by contributing amounts consistent with the provisions of the Pension Protection Act of 2006 and additional amounts when it deems appropriate. In 2023 and 2022, the Company transferred \$50 million from its non-represented qualified pension plan to DTE Electric in exchange for cash consideration. No other transfers or contributions were made to any non-represented plans or to the represented qualified pension plan in 2023, 2022 or 2021. The Company does not anticipate making any contributions to the qualified pension plans in 2024, subject to management discretion and any changes in financial market conditions.

DTE Energy's subsidiaries accounted for under multiemployer guidance are responsible for their share of qualified and non-qualified pension benefit costs. The Company's allocated portion of pension benefit costs for non-represented plans included in regulatory assets and liabilities, other income and deductions, and capital expenditures were credits of \$24 million, \$7 million, and \$5 million for the years ended December 31, 2023, 2022, and 2021, respectively. These amounts may include recognized contractual termination benefit charges, curtailment gains, and settlement charges.

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

At December 31, 2023, the benefits related to represented qualified pension plan expected to be paid in each of the next five years and in the aggregate for the five fiscal years thereafter are as follows:

| | (In millions) |
|-----------|---------------|
| 2024 | \$ 27 |
| 2025 | 27 |
| 2026 | 28 |
| 2027 | 29 |
| 2028 | 30 |
| 2029-2033 | 159 |
| Total | \$ 300 |

Assumptions used in determining the projected benefit obligation and net pension costs for the represented plan for the years ended December 31 were:

| | 2023 | 2022 | 2021 |
|--|--------------|-------|-------|
| Projected benefit obligation | | | |
| Discount rate | 5.05% | 5.24% | 3.04% |
| Rate of compensation increase | 3.90% | 3.90% | 3.90% |
| Cash balance interest crediting rate | 3.60% | 3.40% | 2.40% |
| Net pension costs | | | |
| Discount rate | 5.24% | 3.04% | 2.74% |
| Rate of compensation increase | 3.90% | 3.90% | 3.90% |
| Expected long-term rate of return on plan assets | 7.60% | 6.80% | 7.00% |
| Cash balance interest crediting rate | 3.40% | 2.40% | 2.00% |

The Company employs a formal process in determining the long-term rate of return for various asset classes. Management reviews historic financial market risks and returns and long-term historic relationships between the asset classes of equities, fixed income, and other assets, consistent with the widely accepted capital market principle that asset classes with higher volatility generate a greater return over the long-term. Current market factors such as inflation, interest rates, asset class risks, and asset class returns are evaluated and considered before long-term capital market assumptions are determined. The long-term portfolio return is also established employing a consistent formal process, with due consideration of diversification, active investment management, and rebalancing. Peer data is reviewed to check for reasonableness. As a result of this process, the Company has a long-term rate of return assumption for its represented pension plan of 8.00% for 2024. The Company believes this rate is a reasonable assumption for the long-term rate of return on plan assets given the current investment strategy.

The DTE Energy Company Affiliates Employee Benefit Plans Master Trust employs a liability driven investment program whereby the characteristics of plan liabilities are considered when determining investment policy. Risk tolerance is established through consideration of future plan cash flows, plan funded status, and corporate financial considerations. The investment portfolio contains a diversified blend of equity, fixed income, and other investments. Furthermore, equity investments are diversified across U.S. and non-U.S. stocks, and large and small market capitalization. Fixed income investments generally include U.S. Treasuries, diversified corporate bonds, bank loans, mortgage-backed securities, and other governmental debt. Other investments are used to enhance long-term returns while improving portfolio diversification. Derivatives may be utilized in a risk-controlled manner, to potentially increase the portfolio beyond the market value of invested assets and/or reduce portfolio investment risk. Investment risk is measured and monitored on an ongoing basis through annual liability measurements, periodic asset/liability studies, and quarterly investment portfolio reviews.

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

Target allocations for the represented pension plan assets as of December 31, 2023 are listed below:

| | |
|---|--------------|
| U.S. Large Capitalization (Cap) Equity Securities | 12 % |
| U.S. Small Cap and Mid Cap Equity Securities | 2 |
| Non-U.S. Equity Securities | 11 |
| Fixed Income Securities | 48 |
| Hedge Funds and Similar Investments | 8 |
| Private Equity and Other | 19 |
| | 100 % |

The following table provides the fair value measurement amounts for represented pension plan assets at December 31, 2023 and 2022^(a):

| | December 31, 2023 | | | | December 31, 2022 | | | |
|--|-------------------|---------------|----------------------|---------------|-------------------|---------------|----------------------|---------------|
| | Level 1 | Level 2 | Other ^(b) | Total | Level 1 | Level 2 | Other ^(b) | Total |
| | (In millions) | | | | | | | |
| Asset category: | | | | | | | | |
| Short-term Investments ^(c) | \$ 11 | \$ — | \$ — | \$ 11 | \$ 8 | \$ — | \$ — | \$ 8 |
| Equity Securities | | | | | | | | |
| Domestic ^(d) | — | — | 61 | 61 | — | — | 53 | 53 |
| International ^(e) | 6 | — | 34 | 40 | 7 | — | 45 | 52 |
| Fixed Income Securities | | | | | | | | |
| Governmental ^(f) | 59 | 9 | — | 68 | 56 | 8 | — | 64 |
| Corporate ^(g) | — | 146 | — | 146 | — | 131 | — | 131 |
| Hedge Funds and Similar Investments ^(h) | 11 | 7 | 12 | 30 | 9 | 6 | 20 | 35 |
| Private Equity and Other ⁽ⁱ⁾ | — | — | 81 | 81 | — | — | 82 | 82 |
| Total | \$ 87 | \$ 162 | \$ 188 | \$ 437 | \$ 80 | \$ 145 | \$ 200 | \$ 425 |

(a) For a description of levels within the fair value hierarchy, see Note 9 to the Consolidated Financial Statements, "Fair Value."

(b) Amounts represent assets valued at NAV as a practical expedient for fair value.

(c) This category predominantly represents certain short-term fixed income securities and money market investments that are managed in separate accounts or commingled funds. Pricing for investments in this category is obtained from quoted prices in actively traded markets.

(d) This category represents portfolios of large, medium and small capitalization domestic equities. Investments in this category include exchange-traded securities held in a commingled fund classified as NAV assets.

(e) This category primarily consists of portfolios of non-U.S. developed and emerging market equities. Investments in this category include exchange-traded securities for which unadjusted quoted prices can be obtained and exchange-traded securities held in a commingled fund classified as NAV assets.

(f) This category includes U.S. Treasuries, bonds, and other governmental debt. Pricing for investments in this category is obtained from quoted prices in actively traded markets and quotations from broker or pricing services.

(g) This category primarily consists of corporate bonds from diversified industries, bank loans, and mortgage backed securities. Pricing for investments in this category is obtained from quotations from broker or pricing services.

(h) This category utilizes a diversified group of strategies that attempt to capture uncorrelated sources of return and includes publicly traded mutual funds, insurance-linked and asset-backed securities, commingled funds and limited partnership funds. Pricing for mutual funds in this category is obtained from quoted prices in actively traded markets. Pricing for insurance-linked and asset-backed securities is obtained from quotations from broker or pricing services. Commingled funds and limited partnership funds are classified as NAV assets.

(i) This category includes a diversified group of funds and strategies that primarily invests in private equity partnerships. This category also includes investments in private real estate and private debt. All investments in this category are classified as NAV assets.

The pension trust holds debt and equity securities directly and indirectly through commingled funds. Exchange-traded debt and equity securities held directly, as well as publicly traded commingled funds, are valued using quoted market prices in actively traded markets. Non-publicly traded commingled funds hold exchange-traded equity or debt securities and are valued based on stated NAVs. Non-exchange traded fixed income securities are valued by the trustee based upon quotations available from brokers or pricing services. A primary price source is identified by asset type, class, or issue for each security. The trustee monitors prices supplied by pricing services and may use a supplemental price source or change the primary price source of a given security if the trustee challenges an assigned price and determines that another price source is considered to be preferable. The Company has obtained an understanding of how these prices are derived, including the nature and observability of the inputs used in deriving such prices.

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

Other Postretirement Benefits

The Company participates in defined benefit plans sponsored by the LLC that provide certain other postretirement health care and life insurance benefits for employees who are eligible for these benefits. The Company's policy is to fund certain trusts to meet its other postretirement benefit obligations. The Company did not make a contribution to the defined benefit other postretirement medical and life insurance benefit plans during 2023 and does not anticipate making any contributions to the trusts in 2024.

The Company also offers a defined contribution VEBA for eligible represented and non-represented employees, in lieu of defined benefit post-employment health care benefits, and allocates a fixed amount per year to an account in a defined contribution VEBA for each employee. These accounts are managed either by the Company (for non-represented and certain represented groups) or by the Utility Workers of America (UWUA) for Local 223 employees. Contributions to the VEBA for these accounts were \$2 million in 2023, \$3 million in 2022, and \$2 million in 2021.

The Company also contributes a fixed amount to a Retiree Reimbursement Account for current and future non-represented and represented retirees, spouses, and surviving spouses when the youngest of the retiree's covered household becomes eligible for Medicare Part A based on age. The amount of the annual allocation to each participant is determined by the employee's retirement date and increases each year for each eligible participant at the lower of the rate of medical inflation or 2%.

Net other postretirement credit includes the following components for the years ended December 31:

| | 2023 | 2022 | 2021 |
|---------------------------------|----------------|----------------|----------------|
| | (In millions) | | |
| Service cost | \$ 4 | \$ 7 | \$ 7 |
| Interest cost | 15 | 11 | 11 |
| Expected return on plan assets | (37) | (41) | (40) |
| Amortization of: | | | |
| Net actuarial (gain) loss | 11 | (10) | 8 |
| Prior service credit | (5) | (6) | (6) |
| Net other postretirement credit | <u>\$ (12)</u> | <u>\$ (39)</u> | <u>\$ (20)</u> |

| | 2023 | 2022 |
|---|----------------|--------------|
| | (In millions) | |
| Other changes in plan assets and accumulated postretirement benefit obligation recognized in Regulatory assets | | |
| Net actuarial (gain) loss | \$ (10) | \$ 70 |
| Amortization of net actuarial gain (loss) | (11) | 10 |
| Amortization of prior service credit | 5 | 6 |
| Total recognized in Regulatory assets | <u>\$ (16)</u> | <u>\$ 86</u> |
| Total recognized in net periodic benefit cost and Regulatory assets | <u>\$ (28)</u> | <u>\$ 47</u> |

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

The following table reconciles the obligations, assets, and funded status of the plans including amounts recorded as Prepaid postretirement costs — affiliates or Accrued postretirement liability — affiliates in the Consolidated Statements of Financial Position at December 31:

| | 2023 | 2022 |
|--|---------------|---------------|
| | (In millions) | |
| Change in accumulated postretirement benefit obligation | | |
| Accumulated postretirement benefit obligation, beginning of year | \$ 299 | \$ 393 |
| Service cost | 4 | 7 |
| Interest cost | 15 | 11 |
| Actuarial gain | (5) | (90) |
| Benefits paid | (23) | (22) |
| Accumulated postretirement benefit obligation, end of year | <u>\$ 290</u> | <u>\$ 299</u> |
| Change in plan assets | | |
| Plan assets at fair value, beginning of year | \$ 523 | \$ 663 |
| Actual return on plan assets | 42 | (119) |
| Benefits paid | (23) | (21) |
| Plan assets at fair value, end of year | <u>\$ 542</u> | <u>\$ 523</u> |
| Funded status, end of year | <u>\$ 252</u> | <u>\$ 224</u> |
| Amount recorded as: | | |
| Noncurrent assets | \$ 255 | \$ 226 |
| Noncurrent liabilities | (3) | (2) |
| | <u>\$ 252</u> | <u>\$ 224</u> |
| Amounts recognized in Regulatory assets^(a) | | |
| Net actuarial loss | \$ 100 | \$ 121 |
| Prior service credit | (4) | (9) |
| | <u>\$ 96</u> | <u>\$ 112</u> |

(a) See Note 7 to the Consolidated Financial Statements, "Regulatory Matters."

The Company's postretirement benefit obligations did not change significantly for the year ended December 31, 2023. The decrease in the Company's postretirement benefit obligations for the year ended December 31, 2022 was primarily due to actuarial gains driven by an increase in the discount rate.

The following table reflects other postretirement benefit plans with accumulated postretirement benefit obligations in excess of plan assets at December 31:

| | 2023 | 2022 |
|---|---------------|-------------|
| | (In millions) | |
| Accumulated postretirement benefit obligation | \$ 23 | \$ 22 |
| Fair value of plan assets | 20 | 20 |
| Accumulated postretirement benefit obligation in excess of plan assets | <u>\$ 3</u> | <u>\$ 2</u> |

At December 31, 2023, the other postretirement benefits expected to be paid, including prescription drug benefits, in each of the next five years and in the aggregate for the five fiscal years thereafter are as follows:

| | (In millions) |
|--------------|----------------------|
| 2024 | \$ 19 |
| 2025 | 20 |
| 2026 | 20 |
| 2027 | 20 |
| 2028 | 20 |
| 2029-2033 | 108 |
| Total | <u><u>\$ 207</u></u> |

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

Assumptions used in determining the accumulated postretirement benefit obligation and net other postretirement benefit costs for the years ended December 31 were:

| | 2023 | 2022 | 2021 |
|--|--------------|--------------|---------------|
| Accumulated postretirement benefit obligation | | | |
| Discount rate | 5.00% | 5.19% | 2.91% |
| Health care trend rate pre- and post- 65 | 7.75 / 8.25 | 6.75 / 7.25% | 6.75 / 7.25% |
| Ultimate health care trend rate | 4.50% | 4.50% | 4.50% |
| Year in which ultimate reached pre- and post- 65 | 2035 | 2035 | 2034 |
| Other postretirement benefit costs | | | |
| Discount rate | 5.19% | 2.91% | 2.58% |
| Expected long-term rate of return on plan assets | 7.20% | 6.40% | 6.70% |
| Health care trend rate pre- and post-65 | 6.75 / 7.25% | 6.75 / 7.25% | 6.75% / 7.25% |
| Ultimate health care trend rate | 4.50% | 4.50% | 4.50% |
| Year in which ultimate reached pre- and post- 65 | 2035 | 2034 | 2033 |

The process used in determining the long-term rate of return on assets for the other postretirement benefit plans is similar to that previously described for the pension plans. As a result of this process, the Company has a long-term rate of return assumption for its other postretirement benefit plans of 7.60% for 2024. The Company believes this rate is a reasonable assumption for the long-term rate of return on plan assets given the current investment strategy.

The DTE Energy Company Master VEBA Trust employs a liability driven investment program whereby the characteristics of plan liabilities are considered when determining investment policy. Risk tolerance is established through consideration of future plan cash flows, plan funded status, and corporate financial considerations. The investment portfolio contains a diversified blend of equity, fixed income, and other investments. Furthermore, equity investments are diversified across U.S. and non-U.S. stocks and large and small market capitalizations. Fixed income investments generally include U.S. Treasuries, diversified corporate bonds, bank loans, mortgage-backed securities, and other governmental debt. Other investments are used to enhance long-term returns while improving portfolio diversification. Derivatives may be utilized in a risk-controlled manner to potentially increase the portfolio beyond the market value of invested assets and/or reduce portfolio investment risk. Investment risk is measured and monitored on an ongoing basis through annual liability measurements, periodic asset/liability studies, and quarterly investment portfolio reviews.

Target allocations for other postretirement benefit plan assets as of December 31, 2023 are listed below:

| | |
|--|-------|
| U.S. Large Cap Equity Securities | 5 % |
| U.S. Small Cap and Mid Cap Equity Securities | 1 |
| Non-U.S. Equity Securities | 4 |
| Fixed Income Securities | 60 |
| Hedge Funds and Similar Investments | 9 |
| Private Equity and Other | 21 |
| | 100 % |

DTE Gas Company

Notes to Consolidated Financial Statements — (Continued)

The following table provides the fair value measurement amounts for other postretirement benefit plan assets at December 31, 2023 and 2022^(a):

| | December 31, 2023 | | | | December 31, 2022 | | | |
|--|-------------------|---------------|----------------------|---------------|-------------------|---------------|----------------------|---------------|
| | Level 1 | Level 2 | Other ^(b) | Total | Level 1 | Level 2 | Other ^(b) | Total |
| (In millions) | | | | | | | | |
| Asset category: | | | | | | | | |
| Short-term Investments ^(c) | \$ 14 | \$ — | \$ — | \$ 14 | \$ 12 | \$ — | \$ — | \$ 12 |
| Equity Securities | | | | | | | | |
| Domestic ^(d) | — | — | 28 | 28 | — | — | 28 | 28 |
| International ^(e) | 3 | — | 16 | 19 | 3 | — | 22 | 25 |
| Fixed Income Securities | | | | | | | | |
| Governmental ^(f) | 81 | 11 | — | 92 | 86 | 11 | — | 97 |
| Corporate ^(g) | — | 155 | 68 | 223 | — | 133 | 61 | 194 |
| Hedge Funds and Similar Investments ^(h) | 6 | 7 | 28 | 41 | 10 | 7 | 31 | 48 |
| Private Equity and Other ⁽ⁱ⁾ | — | — | 125 | 125 | — | — | 119 | 119 |
| Total | \$ 104 | \$ 173 | \$ 265 | \$ 542 | \$ 111 | \$ 151 | \$ 261 | \$ 523 |

(a) For a description of levels within the fair value hierarchy, see Note 9 to the Consolidated Financial Statements, "Fair Value."

(b) Amounts represent assets valued at NAV as a practical expedient for fair value.

(c) This category predominantly represents certain short-term fixed income securities and money market investments that are managed in separate accounts or commingled funds. Pricing for investments in this category is obtained from quoted prices in actively traded markets.

(d) This category represents portfolios of large, medium and small capitalization domestic equities. Investments in this category include exchange-traded securities held in a commingled fund classified as NAV assets.

(e) This category primarily consists of portfolios of non-U.S. developed and emerging market equities. Investments in this category include exchange-traded securities for which unadjusted quoted prices can be obtained and exchange-traded securities held in a commingled fund classified as NAV assets.

(f) This category includes U.S. Treasuries, bonds, and other governmental debt. Pricing for investments in this category is obtained from quoted prices in actively traded markets and quotations from broker or pricing services.

(g) This category primarily consists of corporate bonds from diversified industries, bank loans, and mortgage backed securities. Pricing for investments in this category is obtained from quotations from broker or pricing services. Non-exchange traded securities and exchange-traded securities held in commingled funds are classified as NAV assets.

(h) This category utilizes a diversified group of strategies that attempt to capture uncorrelated sources of return and includes publicly traded mutual funds, insurance-linked and asset-backed securities, commingled funds and limited partnership funds. Pricing for mutual funds in this category is obtained from quoted prices in actively traded markets. Pricing for insurance-linked and asset-backed securities is obtained from quotations from broker or pricing services. Commingled funds and limited partnership funds are classified as NAV assets.

(i) This category includes a diversified group of funds and strategies that primarily invests in private equity partnerships. This category also includes investments in private real estate and private debt. All investments in this category are classified as NAV assets.

The DTE Energy Company Master VEBA Trust holds debt and equity securities directly and indirectly through commingled funds. Exchange-traded debt and equity securities held directly, as well as publicly traded commingled funds, are valued using quoted market prices in actively traded markets. Non-publicly traded commingled funds hold exchange-traded equity or debt securities and are valued based on NAVs. Non-exchange traded fixed income securities are valued by the trustee based upon quotations available from brokers or pricing services. A primary price source is identified by asset type, class, or issue for each security. The trustee monitors prices supplied by pricing services and may use a supplemental price source or change the primary price source of a given security if the trustee challenges an assigned price and determines that another price source is considered preferable. The Company has obtained an understanding of how these prices are derived, including the nature and observability of the inputs used in deriving such prices.

Defined Contribution Plans

The Company also sponsors defined contribution retirement savings plans. Participation in one of these plans is available to substantially all represented and non-represented employees. For substantially all employees, the Company matches employee contributions up to certain predefined limits based upon eligible compensation and the employee's contribution rate. Additionally, for eligible represented and non-represented employees who do not participate in the Pension Plans, the Company contributes amounts equivalent to 4% (8% for certain represented employees) of an employee's eligible compensation to the employee's defined contribution retirement savings plan. The cost of these plans was \$12 million, \$12 million, and \$11 million in the years 2023, 2022, and 2021, respectively.

DTE Gas Company
Notes to Consolidated Financial Statements — (Continued)

NOTE 17 — RELATED PARTY TRANSACTIONS

The Company has agreements with affiliated companies to provide transportation services and for the purchase of natural gas. In addition, the Company has an agreement with a DTE Energy affiliate where it is charged for its use of their shared capital assets. Various other corporate support expenses are accumulated by a shared services company and charged to various subsidiaries of DTE Energy, including DTE Gas.

The following is a summary of the Company's transactions with affiliated companies for the years ended December 31:

| | 2023 | 2022 | 2021 |
|--------------------------------------|---------------|--------|--------|
| | (In millions) | | |
| Revenues | | | |
| Transportation services | \$ 18 | \$ 12 | \$ 11 |
| Other services and interest | \$ 4 | \$ 1 | \$ 1 |
| Costs | | | |
| Gas purchases | \$ 54 | \$ 35 | \$ 28 |
| Rent, interest, and other services | \$ 52 | \$ 51 | \$ 45 |
| Corporate expenses | \$ 124 | \$ 158 | \$ 147 |
| Other | | | |
| Dividends declared | \$ 191 | \$ 164 | \$ 148 |
| Dividends paid | \$ 191 | \$ 164 | \$ 148 |
| Capital contribution from DTE Energy | \$ 216 | \$ 75 | \$ 147 |

The Company's Accounts receivable and Accounts payable related to Affiliates are payable upon demand and are generally settled in cash within a monthly business cycle. Notes receivable and Short-term borrowings related to affiliates are subject to a credit agreement with DTE Energy whereby short-term excess cash or cash shortfalls are remitted to or funded by DTE Energy. This credit arrangement involves the charge and payment of interest based on monthly commercial paper rates. The weighted average interest rate for affiliate borrowings was 5.6% and 4.4% at December 31, 2023 and 2022, respectively. Refer to the Consolidated Statements of Financial Position for affiliate balances at December 31, 2023 and 2022.

The Company made contributions to the DTE Energy Foundation of \$7 million for the year ended December 31, 2021. There were no charitable contributions to the DTE Energy Foundation for the years ended December 31, 2023 and 2022. The DTE Energy Foundation is a non-consolidated not-for-profit private foundation, the purpose of which is to contribute to and assist charitable organizations.

The Company records federal, state, and local income taxes payable to or receivable from DTE Energy based on its federal, state, and local tax provisions. Refer to Note 8 to the Consolidated Financial Statements, "Income Taxes," for additional information. For other related party transactions impacting the Company's Consolidated Financial Statements, see Note 16 to the Consolidated Financial Statements, "Retirement Benefits and Trusteed Assets."

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|--|---|--|---------------------------|
| SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | | |
| Line No. | Item (a) | Total (b) | Electric (c) | |
| 1 | UTILITY PLANT | | | |
| 2 | In Service | | | |
| 3 | Plant in Service (Classified) | 7,478,616,031 | | |
| 4 | Property Under Capital Leases | 2,941,643 | | |
| 5 | Plant Purchased or Sold | — | | |
| 6 | Completed Construction not Classified | 272,301,411 | | |
| 7 | Experimental Plant Unclassified | — | | |
| 8 | TOTAL (Enter Total of lines 3 thru 7) | 7,753,859,085 | | |
| 9 | Leased to Others | — | | |
| 10 | Held for Future Use | — | | |
| 11 | Construction Work in Progress | 298,498,271 | | |
| 12 | Acquisition Adjustments | — | | |
| 13 | TOTAL Utility Plant (Enter Total of lines 8 thru 12) | 8,052,357,356 | | |
| 14 | Accum. Prov. For Depr., Amort., & Depl. | 2,335,546,879 | | |
| 15 | Net Utility Plant (Enter Total of line 13 less 14) | 5,716,810,477 | | |
| 16 | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | |
| 17 | In Service: | | | |
| 18 | Depreciation | 2,335,546,879 | | |
| 19 | Amort. and Depl. Of Producing Natural Gas | — | | |
| 20 | Amort. of Underground Storage Land and Land | — | | |
| 21 | Amort. of Other Utility Plant | — | | |
| 22 | TOTAL in Service (Enter Total of lines 18 thru 21) | 2,335,546,879 | | |
| 23 | Leased to Others | | | |
| 24 | Depreciation | — | | |
| 25 | Amortization and Depletion | — | | |
| 26 | TOTAL Leased to Others (Enter Total of lines 24 and 25) | — | | |
| 27 | Held for Future Use | | | |
| 28 | Depreciation | — | | |
| 29 | Amortization | — | | |
| 30 | TOTAL Held for Future Use (Enter Total of lines 28 and 29) | — | | |
| 31 | Abandonment of Leases (Natural Gas) | — | | |
| 32 | Amort. of Plant Acquisition Adj. | — | | |
| 33 | TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32) | 2,335,546,879 | | |

| | | | |
|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | |
| FOOTNOTE DATA | | | |

| |
|---|
| Schedule Page: 200 Line No.:4 Column: b Property under Operating Leases, \$2,941,643. |
|---|

| | | | | | |
|---|---|--|---------------------------|---------------|-------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
| SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued) | | | | | |
| Gas (d) | Other (Specify) (e) | Other (Specify) (f) | Other (Specify) (g) | Common (h) | Line No. |
| | | | | | 1 |
| | | | | | 2 |
| 7,478,616,031 | | | | | 3 |
| 2,941,643 | | | | | 4 |
| — | | | | | 5 |
| 272,301,411 | | | | | 6 |
| — | | | | | 7 |
| 7,753,859,085 | | | | | 8 |
| — | | | | | 9 |
| — | | | | | 10 |
| 298,498,271 | | | | | 11 |
| — | | | | | 12 |
| 8,052,357,356 | | | | | 13 |
| 2,335,546,879 | | | | | 14 |
| 5,716,810,477 | | | | | 15 |
| | | | | | 16 |
| | | | | | 17 |
| 2,335,546,879 | | | | | 18 |
| — | | | | | 19 |
| — | | | | | 20 |
| — | | | | | 21 |
| 2,335,546,879 | | | | | 22 |
| | | | | | 23 |
| — | | | | | 24 |
| — | | | | | 25 |
| — | | | | | 26 |
| | | | | | 27 |
| — | | | | | 28 |
| — | | | | | 29 |
| — | | | | | 30 |
| — | | | | | 31 |
| — | | | | | 32 |
| 2,335,546,879 | | | | | 33 |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|--|-----------|---|--|---------------------------|
| 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. Included 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 years' 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 | 10,654 | — |
| 4 | 303 | Miscellaneous Intangible Plant | 81,429,739 | 24,002,765 |
| 5 | | TOTAL Intangible Plant | 81,440,393 | 24,002,765 |
| 6 | | 2. Production Plant | | |
| 7 | | Manufactured Gas Production Plant | | |
| 8 | 304.1 | Land | — | — |
| 9 | 304.2 | Land Rights | — | — |
| 10 | 305 | Structures and Improvements | — | — |
| 11 | 306 | Boiler Plant Equipment | — | — |
| 12 | 307 | Other Power Equipment | — | — |
| 13 | 308 | Coke Ovens | — | — |
| 14 | 309 | Producer Gas Equipment | — | — |
| 15 | 310 | Water Gas Generating Equipment | — | — |
| 16 | 311 | Liquefied Petroleum Gas Equipment | — | — |
| 17 | 312 | Oil Gas Generating Equipment | — | — |
| 18 | 313 | Generating Equipment - Other Processes | — | — |
| 19 | 314 | Coal, Coke and Ash Handling Equipment | — | — |
| 20 | 315 | Catalytic Cracking Equipment | — | — |
| 21 | 316 | Other Reforming Equipment | — | — |
| 22 | 317 | Purification Equipment | — | — |
| 23 | 318 | Residual Refining Equipment | — | — |
| 24 | 319 | Gas Mixing Equipment | — | — |
| 25 | 320 | Other Equipment | — | — |
| 26 | | TOTAL Manufactured Gas Production Plant | — | — |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
|--|---|--|--|--------------|-------------|
| GAS PLANT IN SERVICE (Accounts 101, 102, 103 106) (Continued) | | | | | |
| <p>amounts. Careful observance of the above instructions and the text of Accounts 101 and 106 will avoid serious omission of the reported amount of respondent's plant actually in service at the end of year.</p> <p>6. Show in column (f) reclassification 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.</p> | | | <p>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.</p> <p>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.</p> | | |
| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | Acct. No. | Line No. |
| | | | | | 1 |
| — | — | — | — | 301 | 2 |
| — | — | — | 10,654 | 302 | 3 |
| (11,980,385) | — | — | 93,452,119 | 303 | 4 |
| (11,980,385) | — | — | 93,462,773 | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| — | — | — | — | 304.1 | 8 |
| — | — | — | — | 304.2 | 9 |
| — | — | — | — | 305 | 10 |
| — | — | — | — | 306 | 11 |
| — | — | — | — | 307 | 12 |
| — | — | — | — | 308 | 13 |
| — | — | — | — | 309 | 14 |
| — | — | — | — | 310 | 15 |
| — | — | — | — | 311 | 16 |
| — | — | — | — | 312 | 17 |
| — | — | — | — | 313 | 18 |
| — | — | — | — | 314 | 19 |
| — | — | — | — | 315 | 20 |
| — | — | — | — | 316 | 21 |
| — | — | — | — | 317 | 22 |
| — | — | — | — | 318 | 23 |
| — | — | — | — | 319 | 24 |
| — | — | — | — | 320 | 25 |
| — | — | — | — | | 26 |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|-----------|---|-------------------------------------|--|---------------------------|
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106 (Continued)) | | | | | |
| Line No. | Acct. No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) | |
| 27 | | Natural Gas Production & Gathering Plant | | | |
| 28 | 325.1 | Producing Lands | — | — | |
| 29 | 325.2 | Producing Leaseholds | — | — | |
| 30 | 325.3 | Gas Rights | — | — | |
| 31 | 325.4 | Rights-of-Way | — | — | |
| 32 | 325.5 | Other Land | — | — | |
| 33 | 325.6 | Other Land Rights | — | — | |
| 34 | 326 | Gas Well Structures | — | — | |
| 35 | 327 | Field Compressor Station Structures | — | — | |
| 36 | 328 | Field Measuring and Regulating Station Structures | — | — | |
| 37 | 329 | Other Structures | — | — | |
| 38 | 330 | Producing Gas Wells-Well Construction | — | — | |
| 39 | 331 | Producing Gas Wells-Well Equipment | — | — | |
| 40 | 332 | Field Lines | — | — | |
| 41 | 333 | Field Compressor Station Equipment | — | — | |
| 42 | 334 | Field Measuring and Regulating Station Equipment | — | — | |
| 43 | 335 | Drilling and Cleaning Equipment | — | — | |
| 44 | 336 | Purification Equipment | — | — | |
| 45 | 337 | Other Equipment | — | — | |
| 46 | 338 | Unsuccessful Exploration & Development Costs | — | — | |
| 47 | | TOTAL Production and Gathering Plant | — | — | |
| 48 | | Products Extraction Plant | | | |
| 49 | 340.1 | Land | — | — | |
| 50 | 340.2 | Land Rights | — | — | |
| 51 | 341 | Structures and Improvements | — | — | |
| 52 | 342 | Extraction and Refining Equipment | — | — | |
| 53 | 343 | Pipe Lines | — | — | |
| 54 | 344 | Extracted Products Storage Equipment | — | — | |
| 55 | 345 | Compressor Equipment | — | — | |
| 56 | 346 | Gas Measuring and Regulating Equipment | — | — | |
| 57 | 347 | Other Equipment | — | — | |
| 58 | | TOTAL Products Extraction Plant | — | — | |
| 59 | | TOTAL Natural Gas Production Plant | — | — | |
| 60 | | SNG Production Plant (Submit Supplemental Statement) | — | — | |
| 61 | | TOTAL Production Plant | — | — | |
| 62 | | 3. Natural Gas Storage and Processing Plant | | | |
| 63 | | Underground Storage Plant | | | |
| 64 | 350.1 | Land | 3,791,960 | — | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
|--|---|--|----------------------------------|--------------|-------------|
| GAS PLANT IN SERVICE (Accounts 101, 102, 103 106) (Continued) | | | | | |
| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | Acct. No. | Line No. |
| | | | | | 27 |
| — | — | — | — | 325.1 | 28 |
| — | — | — | — | 325.2 | 29 |
| — | — | — | — | 325.3 | 30 |
| — | — | — | — | 325.4 | 31 |
| — | — | — | — | 325.5 | 32 |
| — | — | — | — | 325.6 | 33 |
| — | — | — | — | 326 | 34 |
| — | — | — | — | 327 | 35 |
| — | — | — | — | 328 | 36 |
| — | — | — | — | 329 | 37 |
| — | — | — | — | 330 | 38 |
| — | — | — | — | 331 | 39 |
| — | — | — | — | 332 | 40 |
| — | — | — | — | 333 | 41 |
| — | — | — | — | 334 | 42 |
| — | — | — | — | 335 | 43 |
| — | — | — | — | 336 | 44 |
| — | — | — | — | 337 | 45 |
| — | — | — | — | 338 | 46 |
| — | — | — | — | | 47 |
| | | | | | 48 |
| — | — | — | — | 340.1 | 49 |
| — | — | — | — | 340.2 | 50 |
| — | — | — | — | 341 | 51 |
| — | — | — | — | 342 | 52 |
| — | — | — | — | 343 | 53 |
| — | — | — | — | 344.0 | 54 |
| — | — | — | — | 345.0 | 55 |
| — | — | — | — | 346 | 56 |
| — | — | — | — | 347 | 57 |
| — | — | — | — | | 58 |
| — | — | — | — | | 59 |
| — | — | — | — | | 60 |
| — | — | — | — | | 61 |
| | | | | | 62 |
| | | | | | 63 |
| — | — | — | 3,791,960 | 350.1 | 64 |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|-----------|---|-------------------------------------|--|---------------------------|
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106 (Continued)) | | | | | |
| Line No. | Acct. No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) | |
| 65 | 350.2 | Rights-of-Way | 5,755,336 | — | |
| 66 | 351.0 | Structures and Improvements | 27,310,361 | 30,099 | |
| 67 | 352 | Wells | 127,512,290 | 1,870,824 | |
| 68 | 352.1 | Storage Leaseholds and Rights | 1,610,924 | — | |
| 69 | 352.2 | Reservoirs | — | — | |
| 70 | 352.3 | Non-Recoverable Natural Gas | (356,592) | — | |
| 71 | 353 | Lines | 42,546,816 | (3,312,655) | |
| 72 | 354 | Compressor Station Equipment | 299,311,426 | 10,866,574 | |
| 73 | 355 | Measuring and Regulating Equipment | 28,250,989 | 56,168 | |
| 74 | 356 | Purification Equipment | 28,594,124 | 11,457 | |
| 75 | 357 | Other Equipment | — | — | |
| 76 | 358 | Asset Retirement Cost UG Storage | 1,705,496 | — | |
| 77 | | TOTAL Underground Storage Plant | 566,033,130 | 9,522,467 | |
| 78 | | Other Storage Plant | | | |
| 79 | 360.1 | Land | — | — | |
| 80 | 360.2 | Land Rights | — | — | |
| 81 | 361 | Structures and Improvements | — | — | |
| 82 | 362 | Gas Holders | — | — | |
| 83 | 363 | Purification Equipment | — | — | |
| 84 | 363.1 | Liquefaction Equipment | — | — | |
| 85 | 363.2 | Vaporizing Equipment | — | — | |
| 86 | 363.3 | Compressor Equipment | — | — | |
| 87 | 363.4 | Measuring and Regulating Equipment | — | — | |
| 88 | 363.5 | Other Equipment | — | — | |
| 89 | | TOTAL Other Storage Plant | — | — | |
| 90 | | Base Load Liquefied NG Terminating and Processing Plant | | | |
| 91 | 364.1 | Land | — | — | |
| 92 | 364.1a | Land Rights | — | — | |
| 93 | 364.2 | Structures and Improvements | — | — | |
| 94 | 364.3 | LNG Processing Terminal Equipment | — | — | |
| 95 | 364.4 | LNG Transportation Equipment | — | — | |
| 96 | 364.5 | Measuring and Regulating Equipment | — | — | |
| 97 | 364.6 | Compressor Station Equipment | — | — | |
| 98 | 364.7 | Communication Equipment | — | — | |
| 99 | 364.8 | Other Equipment | — | — | |
| 100 | | TOTAL Base Load LNG Terminating and Processing Plant | — | — | |
| 101 | | | | | |
| 102 | | TOTAL Natural Gas Storage and Processing Plant | 566,033,130 | 9,522,467 | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
|--|---|--|----------------------------------|--------------|-------------|
| 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. |
| — | — | — | 5,755,336 | 350.2 | 65 |
| — | — | — | 27,340,460 | 351 | 66 |
| — | — | — | 129,383,114 | 352 | 67 |
| — | — | — | 1,610,924 | 352.1 | 68 |
| — | — | — | — | 352.2 | 69 |
| — | — | — | (356,592) | 352.3 | 70 |
| — | — | — | 39,234,161 | 353 | 71 |
| (40,355,478) | — | — | 269,822,522 | 354 | 72 |
| — | — | — | 28,307,157 | 355 | 73 |
| — | — | — | 28,605,581 | 356 | 74 |
| — | — | — | — | 357 | 75 |
| — | — | — | 1,705,496 | 358 | 76 |
| (40,355,478) | — | — | 535,200,119 | | 77 |
| | | | | | 78 |
| — | — | — | — | 360.1 | 79 |
| — | — | — | — | 360.2 | 80 |
| — | — | — | — | 361 | 81 |
| — | — | — | — | 362 | 82 |
| — | — | — | — | 363 | 83 |
| — | — | — | — | 363.1 | 84 |
| — | — | — | — | 363.2 | 85 |
| — | — | — | — | 363.3 | 86 |
| — | — | — | — | 363.4 | 87 |
| — | — | — | — | 363.5 | 88 |
| — | — | — | — | | 89 |
| | | | | | 90 |
| — | — | — | — | 364.1 | 91 |
| — | — | — | — | 364.1a | 92 |
| — | — | — | — | 364.2 | 93 |
| — | — | — | — | 364.3 | 94 |
| — | — | — | — | 364.4 | 95 |
| — | — | — | — | 364.5 | 96 |
| — | — | — | — | 364.6 | 97 |
| — | — | — | — | 364.7 | 98 |
| — | — | — | — | 364.8 | 99 |
| — | — | — | — | | 100 |
| | | | | | 101 |
| (40,355,478) | — | — | 535,200,119 | | 102 |

| | | | | |
|--|-----------|---|-------------------------------------|------------------|
| Name of Respondent | | This Report Is: (1) [X] An Original (2) [] A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report |
| DTE Gas Company | | | 04/04/2024 | 2023/Q4 |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106 (Continued)) | | | | |
| Line No. | Acct. No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
| 103 | | 4. Transmission Plant | | |
| 104 | 365.1 | Land | 4,913,132 | 4,608,936 |
| 105 | 365.2 | Land Rights | 20,323,686 | — |
| 106 | 366.1 | Compressor Station Structures | 48,149,361 | (392,459) |
| 107 | 366.2 | Measuring and regulating station structures | 9,840,874 | 9,683,057 |
| 108 | 366.3 | Other Structures | 2,305,241 | — |
| 109 | 367 | Mains | 527,087,639 | 44,507,464 |
| 110 | 368 | Compressor Station Equipment | 241,892,824 | 3,690,381 |
| 111 | 369 | Measuring and Regulating Station Equipment | 143,943,875 | 16,891,987 |
| 112 | 370 | Communication Equipment | — | — |
| 113 | 371 | Other Equipment | — | — |
| 114 | 372 | Asset Retirement Cost Transmission | 713,191 | — |
| 115 | | TOTAL Transmission Plant | 999,169,823 | 78,989,366 |
| 116 | | 5. Distribution Plant | | |
| 117 | 374.1 | Land | 2,996,352 | — |
| 118 | 374.2 | Land Rights | 1,372,815 | — |
| 119 | 375 | Structures and Improvements | 16,843,876 | 1,831,457 |
| 120 | 376 | Mains | 2,448,951,346 | 231,941,561 |
| 121 | 377 | Compressor Station Equipment | — | — |
| 122 | 378 | Measuring and Regulating Station Equipment - General | 176,257,665 | 10,718,571 |
| 123 | 379 | Measuring and Regulating Station Equipment - City Gate | 62,027,688 | 4,751,127 |
| 124 | 380 | Services | 1,724,759,781 | 189,534,315 |
| 125 | 381 | Meters- AMI | 127,222,553 | 8,448,341 |
| 126 | 381 | Meters | 204,914,274 | 23,819,405 |
| 127 | 382 | Meter Installations | 442,079,271 | 36,415,859 |
| 128 | 383 | House Regulators | — | — |
| 129 | 384 | House Regulator Installations | — | — |
| 130 | 385 | Industrial Measuring and Regulating Station Equipment | 1,438,058 | — |
| 130.1 | 386 | Other Property on Customer's Premises | — | — |
| 131 | 387 | Other Equipment | — | — |
| 132 | 388 | Asset Retirement Cost Distribution | 6,536,508 | 218,989 |
| 133 | | TOTAL Distribution Plant | 5,215,400,187 | 507,679,625 |
| 134 | | 6. General Plant | | |
| 135 | 389.1 | Land | 1,714,883 | 78,879 |
| 136 | 389.2 | Land Rights | — | — |
| 137 | 390 | Structures and Improvements | 111,403,324 | 4,843,169 |
| 138 | 391 | Office Furniture and Equipment | 41,412,288 | 2,594,352 |
| 139 | 392 | Transportation Equipment | 120,324,917 | 6,329,290 |
| 140 | 393 | Stores Equipment | 357,646 | 24,821 |
| 141 | 394 | Tools, Shop and Garage Equipment | 47,024,824 | 4,392,080 |
| 142 | 395 | Laboratory Equipment | — | — |

| | | | | | |
|---|--|-------------|----------------------------|----------------|-------------|
| Name of Respondent | This Report Is: | | Date of Report | Year of Report | |
| DTE Gas Company | (1) [X] An Original (2) [] A Resubmission | | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 | |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103 106) (Continued) | | | | | |
| Retirements | Adjustments | Transfers | Balance at End of Year | Acct. No. | Line No. |
| (d) | (e) | (f) | (g) | | |
| | | | | | 103 |
| — | — | — | 9,522,068 | 365.1 | 104 |
| — | — | — | 20,323,686 | 365.2 | 105 |
| — | — | — | 47,756,902 | 366.1 | 106 |
| — | — | — | 19,523,931 | 366.2 | 107 |
| — | — | — | 2,305,241 | 366.3 | 108 |
| (271,987) | — | — | 571,323,116 | 367 | 109 |
| (2,546,338) | — | — | 243,036,867 | 368 | 110 |
| (114,738) | — | — | 160,721,124 | 369 | 111 |
| — | — | — | 0 | 370 | 112 |
| — | — | — | 0 | 371 | 113 |
| — | — | — | 713,191 | 372 | 114 |
| (2,933,063) | — | — | 1,075,226,126 | | 115 |
| | | | | | 116 |
| — | — | — | 2,996,352 | 374.1 | 117 |
| — | — | — | 1,372,815 | 374.2 | 118 |
| (178,414) | — | — | 18,496,919 | 375 | 119 |
| (19,108,229) | — | (4,568,835) | 2,657,215,843 | 376 | 120 |
| — | — | — | 0 | 377 | 121 |
| (558,696) | — | — | 186,417,540 | 378 | 122 |
| (318,958) | — | — | 66,459,857 | 379 | 123 |
| (23,717,671) | — | 4,568,835 | 1,895,145,260 | 380 | 124 |
| (16,309,497) | — | — | 119,361,397 | 381 | 125 |
| (12,164,771) | — | — | 216,568,908 | 381 | 126 |
| (3,064,549) | — | — | 475,430,581 | 382 | 127 |
| — | — | — | 0 | 383 | 128 |
| — | — | — | 0 | 384 | 129 |
| — | — | — | 1,438,058 | 385 | 130 |
| — | — | — | 0 | 386 | 130.1 |
| — | — | — | 0 | 387 | 131 |
| — | — | — | 6,755,497 | 388 | 132 |
| (75,420,785) | — | — | 5,647,659,027 | | 133 |
| | | | | | 134 |
| (31,060) | — | — | 1,762,702 | 389.1 | 135 |
| — | — | — | 0 | 389.2 | 136 |
| (448,387) | — | 35,727 | 115,833,833 | 390 | 137 |
| (3,120,223) | — | — | 40,886,417 | 391 | 138 |
| — | — | — | 126,654,207 | 392 | 139 |
| — | — | — | 382,467 | 393 | 140 |
| (427,573) | — | — | 50,989,331 | 394 | 141 |
| — | — | — | 0 | 395 | 142 |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|---------------|---|-------------------------------------|--|---------------------------|
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106 (Continued)) | | | | | |
| Line No. | Acct. No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) | |
| 143 | 396 | Power Operated Equipment | 31,347,408 | 3,220,033 | |
| 144 | 397 | Communication Equipment | 22,077,315 | 1,597,384 | |
| 145 | 398 | Miscellaneous Equipment | 5,793,380 | (464,238) | |
| 146 | | SUBTOTAL (lines 132 thru 143) | 381,455,985 | 22,615,770 | |
| 147 | 399 | Other Tangible Property | — | — | |
| 148 | | TOTAL General Plant | 381,455,985 | 22,615,770 | |
| 149 | | TOTAL (Accounts 101 and 106) | 7,243,499,518 | 642,809,993 | |
| 150 | 101.1 | Property Under Capital Leases | — | — | |
| 151 | 101.2 | Property Under Operating Leases | 3,179,198 | 24,072 | |
| 152 | 102 | Gas Plant Purchased (See Instruction 8) | — | — | |
| 153 | (Less) 102 | Gas Plant Sold (See Instruction 8) | — | — | |
| 154 | 103 | Experimental Gas Plant Unclassified | — | — | |
| 155 | | TOTAL GAS PLANT IN SERVICE | 7,246,678,716 | 642,834,065 | |
| | | | | | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
|--|---|--|----------------------------------|--------------|-------------|
| 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. |
| — | — | — | 34,567,441 | 396 | 143 |
| (659,652) | — | — | 23,015,047 | 397 | 144 |
| (15,463) | — | (35,727) | 5,277,952 | 398 | 145 |
| (4,702,358) | 0 | 0 | 399,369,397 | | 146 |
| — | — | — | — | 399 | 147 |
| (4,702,358) | 0 | 0 | 399,369,397 | | 148 |
| (135,392,069) | — | — | 7,750,917,442 | | 149 |
| — | — | — | — | 101.1 | 150 |
| (261,627) | — | — | 2,941,643 | 101.2 | 151 |
| — | — | — | — | 102 | 152 |
| — | — | — | — | (102) | 153 |
| — | — | — | — | 103 | 154 |
| (135,653,696) | 0 | 0 | 7,753,859,085 | | 155 |

| | | | |
|--|--|--|---|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |
| 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 Systems 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 | 2023-2024 K-Line Upgrade | 1,804,783 | 9,000,000 |
| 2 | AEP - New Main - Big Rapids | 1,368,511 | — |
| 3 | AEP - New Main - Grand Rapids | 9,767,433 | — |
| 4 | AEP - New Main - Grayling | 1,131,166 | — |
| 5 | AEP - New Main - Muskegon | 2,046,916 | — |
| 6 | AEP - New Main - Tawas | 1,388,079 | — |
| 7 | AEP - New Main - Traverse City | 697,275 | — |
| 8 | AEP - New Service - Grand Rapids | 3,253,607 | — |
| 9 | A-line and B-line Replacement | 1,394,680 | 306,540,000 |
| 10 | Belle River Mills Dehy Train # | 4,126,875 | 24,550,000 |
| 11 | BRM GMVC Engine Overhaul | 649,178 | — |
| 12 | Compression Clean Burn | 519,033 | — |
| 13 | Compressor Station Upgrades - | 3,341,379 | — |
| 14 | E-Line Interconnect-Consumers | 31,599 | 8,600,000 |
| 15 | Existing Protected Mains- Allen Rd | 3,179,062 | — |
| 16 | Existing Protected Mains- Lynch Rd | 1,857,250 | — |
| 17 | Existing Protected Mains- Michigan Ave | 1,592,464 | — |
| 18 | Existing Protected Mains-Grand Rapids | 577,981 | — |
| 19 | Fleet GRMI CL-15 Per. Carriers | 777,953 | — |
| 20 | Fleet GRMI CL-2 6K - 10K GVW | 574,711 | — |
| 21 | Fleet GRMI CL-3 >10K - 14K GVW | 1,260,610 | — |
| 22 | Fleet GRMI CL-5 >16K - 19.499K | 1,275,167 | — |
| 23 | Fleet SEMI CL-3 >10K - 14K GVW | 8,399,877 | — |
| 24 | Fleet SEMI CL-8 >33K GVW | 528,652 | — |
| 25 | Fort Street Phase III | 17,684,748 | 113,020,000 |
| 26 | MAC Service Renewal - SEMI | 14,302,318 | — |
| 27 | Major Accounts - SE - New Main | 5,602,765 | — |
| 28 | Major Accounts-GM-New Main-Grand Rapids | 1,260,410 | — |
| 29 | Major Accounts-GM-New Main-Mt Pleasant | 534,338 | — |
| 30 | Major Accounts-SE-New Service- | 605,667 | — |
| 31 | MMO-Main Renewals--MRP Service | 2,468,560 | — |
| 32 | New Market -New Mains - Michigan Ave | 2,087,935 | — |
| 33 | New Market -New Mains - Muskegon | 696,365 | — |
| 34 | New Market -New Service - Lynch Rd | 715,586 | — |
| 35 | New Market -New Services- Muskegon | 1,613,891 | — |
| 36 | New Market -New Services- Petoskey | 760,769 | — |
| 37 | New Market-New Service-Mich Ave | 1,379,578 | — |
| 38 | New Market-New Services-Grand Rapids | 2,303,368 | — |
| 39 | New Market-New Services-Traverse City | 1,445,732 | — |
| 40 | Northeast Belt Replacement | 361,359 | 5,700,000 |
| 41 | PF EG-23-1408 Endpoint EOL GAS | 1,381,673 | — |
| 42 | PF EG-23-1411 Gas Application Health | 638,666 | — |
| 43 | PF EG-23-1414 Network EOL Gas | 598,723 | — |
| 44 | PF EG-23-1421 Records Work Flow | 777,713 | — |
| 45 | PF EG-23-2433 Gas Scada Upgrade | 989,343 | — |
| 46 | Physical Site Security | 6,186,324 | 6,021,550 |
| 47 | Physical Site Security-GRMI Di | 2,374,405 | — |
| 48 | Physical Site Security-SEMI Di | 668,540 | — |
| 49 | Pipeline Design | 3,183,659 | — |
| 50 | Planned Main Renewal - GRMI GR | 15,751,759 | — |

| | | | |
|--|---|--|---|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |
| 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 Systems 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) |
| 51 | Planned Main Renewal - MichCon | 1,206,577 | — |
| 52 | Planned Main Renewal - Muskegon | 1,449,837 | — |
| 53 | Planned Main Renewal - Traverse City | 505,305 | — |
| 54 | Planned Main Renewal 2021 | 1,224,228 | — |
| 55 | Planned MR Service Renewal | 1,633,844 | — |
| 56 | Planned MR Service Renewal-GMG | 2,819,935 | — |
| 57 | Planned MR Svc TieOver-Michcon | 13,677,142 | — |
| 58 | Public Improv-Main Renewal - Allen Rd | 1,829,861 | — |
| 59 | Public Improv-Main Renewal - Lynch Rd | 2,169,700 | — |
| 60 | Public Improv-Main Renewal -Michigan Ave | 1,635,493 | — |
| 61 | Public Improv-Main Renewal -Muskegon | 1,138,045 | — |
| 62 | Records Management | 3,804,803 | — |
| 63 | Replace Yard Valves - Columbus | 666,579 | — |
| 64 | Rev Protect-SE Reconnect Gas | 521,997 | — |
| 65 | SEMI Planned Main Ren-MEP Dist | 1,061,671 | — |
| 66 | SEMI Planned Renewal-MEP 2023 | 2,329,640 | — |
| 67 | Serv Alts- Alterations - Grand Rapids | 2,213,848 | — |
| 68 | Serv Alts- Manifolds/Meters-Mi | 741,450 | — |
| 69 | Serv Renwls-Non-Leak Related-Grand Rapids | 895,278 | — |
| 70 | Service Alts - reconnects-SEMI | 6,697,819 | — |
| 71 | Service Alts- Alterations - Allen Rd | 712,017 | — |
| 72 | Service Alts- Alterations - Lynch Rd | 634,509 | — |
| 73 | Service Renewal -MMO SEMI | 1,908,487 | — |
| 74 | SS-Regulation&ValveContr- Grand Rapids | 946,186 | — |
| 75 | Stimulation/Recomplete- Belle River | 762,301 | — |
| 76 | System Supply Main Renewal-Allen Rd | 2,945,697 | — |
| 77 | System Supply Main Renewal-Big Rapids | 583,776 | — |
| 78 | System Supply Main Renewal-Cadillac | 548,259 | — |
| 79 | System Supply Main Renewal-Grand Rapids | 4,012,467 | — |
| 80 | System Supply Main Renewal-Ludington | 740,940 | — |
| 81 | System Supply Main Renewal-Lynch Rd | 2,003,993 | — |
| 82 | System Supply Main Renewal-Michigan Ave | 11,622,860 | — |
| 83 | System Supply Main Renewal-Traverse City | 1,173,542 | — |
| 84 | Taggart Compressor Unit Upgrade | 793,043 | — |
| 85 | Trans Gate Station Upgrades - | 1,986,393 | — |
| 86 | Trans Line Upgrades - Milford | 798,340 | — |
| 87 | Transmission Fittings | — | 21,600,000 |
| 88 | Transmission -Install - Escana | 1,320,787 | — |
| 89 | Unplanned Main Renewal-Lynch | 1,596,871 | — |
| 90 | Upgrade Yard Valves/Control Systems | 4,352,458 | — |
| 91 | Van Born Pipeline | 43,150,079 | 5,191,162 |
| 92 | Well Upgrade/Improvmnts - Belle River | 1,077,721 | — |
| 93 | Minor Projects | 28,686,058 | — |
| 94 | | | |
| 95 | | | |
| 96 | | | |
| 97 | | | |
| 98 | | | |
| 99 | | | |
| 100 | TOTAL | \$ 298,498,271 | \$ 500,222,712 |

| | | | |
|---|---|--|---|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| CONSTRUCTION OVERHEAD--GAS | | | |
| 1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items. 2. On Page 218 furnish information concerning construction overheads. 3. A respondent should not report "none" to this page if on overhead apportionments are made, but rather should explain on page | | 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction. 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs. | |
| Line No. | Description of Overhead (a) | Total Amount Charged for the Year (b) | Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c) |
| 1 | General Administration Capitalized | 25,001,680 | |
| 2 | Supervision, Engineering, Transportation and Other | 62,010,468 | |
| 3 | Pensions and Employee Benefits Capitalized | 25,268,532 | |
| 4 | Allowance for Funds Used During Construction | 2,874,323 | |
| 5 | Payroll Taxes | 7,646,018 | |
| 6 | | | 616,050,334 |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
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| 38 | | | |
| 39 | | | |
| 40 | | | |
| 41 | | | |
| 42 | | | |
| 43 | | | |
| 44 | | | |
| 45 | | | |
| 46 | TOTAL | 122,801,021 | 616,050,334 |

| | | | |
|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 4/4/2024 | Year of Report 2023/Q4 |
| GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE | | | |
| <p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.</p> | | | |
| <p><u>General Administration Capitalized</u></p> <p>Costs of certain administrative departments (i.e. Legal, Corporate Resources, Corporate Planning) are capitalized monthly based on annual estimates of how much work is applicable to construction work in progress. Amounts capitalized are initially debited to a blanket work order (Account 107). These charges are then transferred to construction work orders based on the current month's charges to these construction work orders.</p> <p><u>Supervision, Engineering, Transportation and Other</u></p> <p>Supervision, engineering and transportation costs of certain departments are distributed to operation and maintenance accounts and construction work orders on a pro rata basis to direct labor charges.</p> <p><u>Pensions and Employees' Benefits Capitalized</u></p> <p>Construction and retirement work orders are debited with costs of pensions and employees' benefits distributed on the basis of direct construction and retirement labor charges. The percentage applied to direct labor includes an additional component which represents amounts applicable to indirect labor.</p> <p><u>Allowance for Funds Used During Construction (AFUDC)</u></p> <p>An allowance for funds used during construction is computed monthly by applying the AFUDC rate to accumulated expenditures for specific major projects of all classes of property. The AFUDC rate is equivalent to the most recently authorized overall rate of return as approved by the Michigan Public Service Commission. The composite AFUDC rate in effect from Jan. 1 - Dec. 31, 2023 was 5.41% (U-20940 Authorized)</p> <p><u>Payroll Taxes</u></p> <p>Construction and retirement work orders are debited with costs of payroll taxes (FICA, FUTA, MUTA) distributed on the basis of direct construction and retirement labor charges. The percentage applied to direct labor includes an additional component which represents amounts applicable to indirect labor.</p> | | | |
| Note: See Page 217 for amounts capitalized. | | | |

| | | | |
|--------------------|--|----------------------------|----------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |

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 | 2,326,875,036 | 2,326,875,036 | — | — |
| 2 | Depreciation Prov. for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense | 184,825,445 | 184,825,445 | — | — |
| 4 | (403.1) Deprec. and Deplet. Expense | 77,396 | 77,396 | — | — |
| 5 | (413) Exp. of Gas Plt. Leas. to Others | — | — | — | — |
| 6 | Transportation Expenses - Clearing | 11,267,136 | 11,267,136 | — | — |
| 7 | Other Clearing Accounts | — | — | — | — |
| 8 | Other Accounts (Specify): | — | — | — | — |
| 9 | (404.3) Amortization - Intangible | 13,639,994 | 13,639,994 | | |
| 10 | TOTAL Deprec. Prov. for Year (Enter | 209,809,971 | 209,809,971 | — | — |
| | Total of lines 3 thru 9) | | | | |
| 11 | Net Charges for Plant Retired: | | | | |
| 12 | Book Cost of Plant Retired | 135,392,069 | 135,392,069 | — | — |
| 13 | Cost of Removal | 72,649,529 | 72,649,529 | — | — |
| 14 | Salvage (Credit) | (97,464) | (97,464) | — | — |
| 15 | TOTAL Net Chrgs. for Plant Ret. (Enter | 207,944,134 | 207,944,134 | — | — |
| | Total of lines 12 thru 14) | | | | |
| 16 | Other Debit or Credit Items (Describe): | | | — | — |
| 17 | Note (1) | 6,806,006 | 6,806,006 | | |
| 18 | | | | | |
| 19 | Balance End of Year (Enter Total of lines 1, 10, 15, & 16) | 2,335,546,879 | 2,335,546,879 | — | — |

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

| | | | | | |
|----|---|---------------|---------------|---|---|
| 20 | Production - Manufactured Gas | — | — | — | — |
| 21 | Production and Gathering - Natural Gas | — | — | — | — |
| 22 | Intangible Plant - Gas | 46,809,989 | 46,809,989 | — | — |
| 23 | Underground Gas Storage | 181,997,707 | 181,997,707 | — | — |
| 24 | Other Storage Plant | — | — | — | — |
| 25 | Retirement Work in Progress | — | — | — | — |
| 26 | Transmission | 348,958,568 | 348,958,568 | — | — |
| 27 | Distribution | 1,615,712,093 | 1,615,712,093 | — | — |
| 28 | General | 142,068,522 | 142,068,522 | | |
| 29 | TOTAL (Enter total of lines 20 thru 28) | 2,335,546,879 | 2,335,546,879 | — | — |

Note(s):

(1) OTHER DEBIT AND CREDIT ITEMS
CONSISTS OF THE FOLLOWING:

Section A - Line item Adjustments:

Non-Utility - 2021 Annual Depr Activity

ARO Adjustment, NonLegal ARO & Write off

Other adj.

(61,351)

6,823,832

43,525

6,806,006

Line No.

C-17

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | | |
|--|--|--|---|-------------------------------|-------------------------------|---------------|
| GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3) | | | | | | |
| 1. If during the year adjustment was made to the stored inventory (such as to correct cumulative inaccuracies of measurements), furnish in a footnote an explanation of the reason for adjustment, the Mcf and dollar amount of adjustment, and account charged or credited. 2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir. 3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the of establishing such "base stock" and the inventory basis the accounting performed with respect to any | | | of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year. 4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ullimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year. 5. Report pressure base of gas volumes as 14.65 psia at 60° F. | | | |
| Line No. | Description (a) | Noncurrent (Account 117) (b) | Current (Account 164.1) (c) | LNG (Account 164.2) (d) | LNG (Account 164.3) (e) | Total (f) |
| 1 | Balance at Beginning of Year | \$35,302,719 | \$43,753,514 | \$— | \$— | \$79,056,233 |
| 2 | Gas Delivered to Storage (contra Account) | — | 134,323,288 | — | — | 134,323,288 |
| 3 | Gas Withdrawn from Storage (contra Account) | — | (104,700,662) | — | — | (104,700,662) |
| 4 | Other Debits or Credits (Net) | — | — | — | — | — |
| 5 | Balance at End of Year | \$35,302,719 | \$73,376,140 | \$— | \$— | \$108,678,859 |
| 6 | Mcf | 62,436,175 | 53,234,990 | | | 115,671,165 |
| 7 | Amount per Mcf | \$0.56542 | \$1.37834 | | | \$0.93955 |
| 8 | <i>State basis of segregation of inventory between current and noncurrent portions:</i> Current is working inventory gas, while noncurrent is base gas within the storage fields. | | | | | |

| | | | |
|---------------------------------------|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---------------------------------------|---|--|---------------------------|

| NONUTILITY PROPERTY (Account 121) | | | | |
|--|--|---|--|--|
| 1. Give a brief description and state the location of nonutility property included in Account 121. 2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company. 3. Furnish particulars (details) concerning sales, purchases, or transfers or Nonutility Property during the year. 4. List separately all property previously devoted to public service and give date of transfer to Account 121, <i>Nonutility Property</i> . These items are separate and | | distinct from those allowed to be grouped under instruction No. 5. 5. Minor items (5% of the Balance at the End of the Year, for Account 121) may be grouped. 6. Natural gas companies which have oil property should report such property by State, classified as to (a) oil lands and land rights, (b) oil wells, and (c) other oil property. Gasoline plants and other plants for the recovery of products from natural gas are classifiable as gas plant and should be reported as such and not shown as <i>Nonutility Property</i> . | | |

| Line No. | Description and Location (a) | Balance at Beginning of Year (b) | Purchases, Sales, Transfers, etc. (c) | Balance at End of Year (d) |
|----------|------------------------------------|-------------------------------------|--|-------------------------------|
| 1 | (All Properties in Michigan) | | | |
| 2 | | | | |
| 3 | Land | \$ 194,166 | \$ — | \$ 194,166 |
| 4 | Storage Field Land and Land Rights | | | |
| 5 | Edmore Field | 761,548 | — | 761,548 |
| 6 | Leased Water Heaters | 981,615 | — | 981,615 |
| 7 | Minor Items | 73,995 | — | 73,995 |
| 8 | | \$ 2,011,324 | \$ — | \$ 2,011,324 |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
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| ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122) | | |
|--|---|---------------|
| Report below the information called for concerning depreciation and amortization of nonutility property. | | |
| Line No. | Item (a) | Amount (b) |
| 1 | Balance, Beginning of Year | \$ 1,406,528 |
| 2 | Accruals for Year, Charged to | |
| 3 | (417) Income from Nonutility Operations | |
| 4 | (418) Nonoperating Rental Income | |
| 5 | Other Accounts (<i>Specify</i>): | |
| 6 | 403.1 Depreciation Expense | 61,351 |
| 7 | TOTAL Accruals for Year (<i>Enter Total of lines 3 thru 6</i>) | \$ 61,351 |
| 8 | Net Charges for Plant Retired | |
| 9 | Book Cost of Plant Retired | |
| 10 | Cost of Removal | |
| 11 | Salvage (Credit) | |
| 12 | TOTAL Net Charges (<i>Enter Total of lines 9 thru 11</i>) | |
| 13 | Other Debit or Credit Items (<i>Describe</i>): | |
| 14 | | |
| 15 | Balance, End of Year (<i>Enter Total of lines 1, 7, 12, and 14</i>) | \$ 1,467,879 |

| | | | |
|---|---|--|---|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| INVESTMENTS (Accounts 123, 124, 136) | | | |
| <p>1. Report below Investments in Accounts 123, <i>Investment in Associated Companies</i>, 124, <i>Other Investments</i>, and 136, <i>Temporary Cash Investments</i>.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in Securities -- List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale) pursuant to authorization by the Board of Directors, and included in Account 124, <i>Other Investments</i>, state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i>, also may be grouped by classes.</p> <p>(b) Investment Advances -- Report separately for each person or company the amounts of loans or Investment advances which are property includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or open account.</p> | | | |
| Line No. | Description of Investment (a) | Book Cost at Beginning of Year (if book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (b) | Purchases or Additions During Year (c) |
| 1 | <u>Account 123</u> | | |
| 2 | None | | |
| 3 | | | |
| 4 | <u>Account 124</u> | | |
| 5 | Detroit Investment Fund | 2,458,268 | 158,911 |
| 6 | Contribution made in May 1995 | | |
| 7 | Total Account 124 | 2,458,268 | 158,911 |
| 8 | | | |
| 9 | | | |
| 10 | <u>Account 136</u> | | |
| 11 | None | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
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| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
|---|---|--|---|---|----------|
| INVESTMENTS (Accounts 123, 124, 136) (Continued) | | | | | |
| <p>Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.</p> <p>3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes or accounts and in a footnote state the name of pledge and purpose of the pledge.</p> <p>4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote</p> | | | <p>and give name of Commission, date of authorization, and case or docket number.</p> <p>5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.</p> <p>6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).</p> | | |
| Sales or Other Dispositions During Year (d) | Principal Amount or No. of Shares at End of Year (e) | Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain differences.) (f) | Revenues for Year (g) | Gain or Loss from Investment Disposed of (h) | Line No. |
| — | 2,617,179 | 2,617,179 | — | — | 1 |
| | | | | | 2 |
| | | | | | 3 |
| | | | | | 4 |
| | | | | | 5 |
| | | | | | 6 |
| — | 2,617,179 | 2,617,179 | — | — | 7 |
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| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|---|---|--|---------------------------|--|
| INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) | | | | |
| <p>1. Report below Investments in Accounts 123.1, <i>Investments in Subsidiary Companies</i>. 2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h). (a) Investment in Securities -- List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.</p> | | | | |
| <p>(b) Investment Advances -- Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of renewal. 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1</p> | | | | |
| Line No. | Description of Investment (a) | Date Acquired (b) | Date of Maturity (c) | Amount of Investment at Beginning of Year (d) |
| 1 | | | | |
| 2 | BLUE LAKE HOLDINGS, INC | | | |
| 3 | COMMON STOCK | 6/25/91 | | — |
| 4 | (PAR VALUE \$0.01 PER SHARE, 10 | | | |
| 5 | SHARES AT 12-31-98) | | | |
| 6 | ADDITIONAL PAID IN CAPITAL | | | 7,490,192 |
| 7 | OTHER COMPREHENSIVE INCOME | | | — |
| 8 | EQUITY IN EARNINGS | | | 5,635,320 |
| 9 | Total | | | 13,125,512 |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
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| 39 | TOTAL Cost of Account 123.1 | TOTAL | | 13,125,512 |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|--|---|---|---|-------------|
| INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued) | | | | |
| <p>4. For any securities, notes or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.</p> <p>5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.</p> <p>6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.</p> | | <p>7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).</p> <p>8. Report on Line 42, column (a) the total cost of Account 123.1.</p> | | |
| Equity in Subsidiary Earnings for Year (e) | Revenues for Year (f) | Amount of Investment at End of Year (g) | Gain or Loss from Investment Disposed of (h) | Line No. |
| | | — | | 1 |
| | | | | 2 |
| | | | | 3 |
| | | | | 4 |
| | | 7,490,192 | | 5 |
| | | — | | 6 |
| 1,037,059 | — | 6,672,379 | | 7 |
| 1,037,059 | — | 14,162,571 | | 8 |
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| 1,037,059 | — | 14,162,571 | | 39 |

| | | | | |
|---|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET | | | | |
| Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and | | employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143). | | |
| Line No. | Accounts (a) | Balance Beginning of Year (b) | Balance End of Year (c) | |
| 1 | Notes Receivable (Account 141) | 2,847,422 | 4,451,415 | |
| 2 | Customer Accounts Receivable (Account 142) | 236,517,263 | 201,798,007 | |
| 3 | Other Accounts Receivable (Account 143) (1) (Disclose any capital stock subscriptions received) | 20,831,005 | 12,058,193 | |
| 4 | TOTAL | 260,195,690 | 218,307,615 | |
| 5 | Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144) | 27,578,621 | 21,478,390 | |
| 6 | TOTAL, Less Accumulated Provision for Uncollectible Accounts | 232,617,069 | 196,829,225 | |
| 7 | | | | |
| 8 | | | | |
| 9 | (1) Includes amount receivable from Employees | 8,240 | (31,470) | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |

| ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144) | | | | | | |
|--|---|--------------------------|--|-------------------------------|--------------|--------------|
| 1. Report below the information called for concerning this accumulated provision. 2. Explain any important adjustments of subaccounts. 3. Entries with respect to officers and employees shall not include items for utility services. | | | | | | |
| Line No. | Item (a) | Utility Customers (b) | Merchandise Jobbing and Contract Work (c) | Officers and Employees (d) | Other (e) | Total (f) |
| 1 | Balance beginning of year | 27,056,514 | 0 | 0 | 522,107 | 27,578,621 |
| 2 | Prov. For uncollectibles for current year (2) | 16,163,256 | 0 | 0 | (219,635) | 15,943,621 |
| 3 | Accounts written off | (38,095,047) | 0 | 0 | 0 | (38,095,047) |
| 4 | Coll. Of accounts written off | 16,051,195 | 0 | 0 | 0 | 16,051,195 |
| 5 | Adjustments (explain): | 0 | 0 | 0 | | |
| 6 | Balance end of year | 21,175,918 | 0 | 0 | 302,472 | 21,478,390 |
| 7 | (2) The uncollectible provision per the balance sheet does not include direct expense charged to the income statement, which is primarily related to low income match write offs: | | | | | |
| 8 | | | | | | |
| 9 | Provision for uncollectibles-utility | 16,163,256 | | | | |
| 10 | Reverse prior deferral of provision for uncollectibles-utility (U-20757) | 0 | | | | |
| 11 | Provision for uncollectibles-merch. | 0 | | | | |
| 12 | Directly charged to expense | 761,705 | | | | |
| 13 | Uncollectibles Expense (acct 904) | 16,924,961 | | | | |
| 14 | | | | | | |

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|--------------------|--|----------------------------|----------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |

RECEIVABLES FROM ASSOCIATED COMPANIES (Account 145, 146)

| | |
|---|--|
| 1. Report particulars of notes and accounts receivable from associated companies* at end of year. | 4. If any note was received in satisfaction of an open account, state the period covered by such open account. |
| 2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts. | 5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year. |
| 3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate. | 6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account |

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

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

| Line No. | Particulars (a) | Balance Beginning of Year (b) | Totals for Year | | Balance End of Year (e) | Interest for Year (f) |
|----------|---|--|-----------------|----------------|----------------------------------|-----------------------------|
| | | | Debits (c) | Credits (d) | | |
| 1 | <u>Account 145</u> | | | | | |
| 2 | DTE Gas Services Company | — | | | — | |
| 3 | DTE Energy Company | — | 19,015 | | 19,015 | 3,475,722 |
| 4 | Total Account 145 | — | 19,015 | — | 19,015 | 3,475,722 |
| 5 | | | | | | |
| 6 | Notes receivable from associated companies arise from the Inter-Company Loan Agreements | | | | | |
| 7 | Purpose: To provide a line of credit to associated companies | | | | | |
| 8 | Maturity Date: N/A | | | | | |
| 9 | Interest Rate: Adjusted monthly based on the prior month commercial paper market rate. December 2023 rate 5.3677% | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | <u>Account 146</u> | | | | | |
| 13 | DTE Energy Company | — | — | — | — | — |
| 14 | DTE Energy Resources, LLC | 1 | 6,242 | — | 6,243 | — |
| 15 | DTE Electric Company | 6,917,790 | 2,926,019 | — | 9,843,809 | — |
| 16 | DTE Gas Holdings, Inc. | 24 | — | — | 24 | — |
| 17 | Citizens Gas Fuel Company | — | — | — | — | — |
| 18 | DTE Gas Services Company | 15,878 | 3,732 | — | 19,610 | — |
| 19 | DTE Energy Services, Inc. | — | 566 | — | 566 | — |
| 20 | | | | | | |
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|---------------------------------------|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---------------------------------------|---|--|---------------------------|

RECEIVABLES FROM ASSOCIATED COMPANIES (Account 145, 146) (Continued)

- | | |
|--|--|
| 1. Report particulars of notes and accounts receivable from associated companies* at end of year. 2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts. 3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate. | 4. If any note was received in satisfaction of an open account, state the period covered by such open account. 5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year. 6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account |
|--|--|

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

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

| Line No. | Particulars (a) | Balance Beginning of Year (b) | Totals for Year | | Balance End of Year (e) | Interest for Year (f) |
|----------|-----------------------------------|-------------------------------|-----------------|-------------|-------------------------|-----------------------|
| | | | Debits (c) | Credits (d) | | |
| 26 | <u>Account 146 (continued)</u> | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
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| 30 | | | | | | |
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| 45 | | | | | | |
| 46 | | | | | | |
| 47 | | | | | | |
| 48 | | | | | | |
| 49 | TOTAL Account 146 | 6,933,693 | 2,936,559 | 0 | 9,870,252 | — |
| 50 | TOTAL Accounts 145 and 146 | 6,933,693 | 2,955,574 | 0 | 9,889,267 | 3,475,722 |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|--|---|--|----------------------------|--|
| MATERIAL AND SUPPLIES | | | | |
| <p>1. For Accounts 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material. Nonmajor companies may report total on line 4.</p> <p>2. Give an explanation of important inventory adjustments during the year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected-debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.</p> | | | | |
| Line No. | Account (a) | Balance Beginning of Year (b) | Balance End of Year (c) | Dept. or Departments Which Use Material (d) |
| 1 | Fuel Stock (Account 151) | | | |
| 2 | Fuel Stock Expenses Undistributed (Account 152) | | | |
| 3 | Residuals and Extracted Products (Account 153) | | | |
| 4 | Plant Materials & Operating Supplies (Account 154) | | | |
| 5 | Assigned to - Construction (Estimated) | 16,789,732 | 18,652,854 | |
| 6 | Assigned to - Operations & Maintenance | | | |
| 7 | Production Plant (Estimated) | 12,386,958 | 13,704,476 | |
| 8 | Transmission Plant (Estimated) | | | |
| 9 | Distribution Plant (Estimated) | | | |
| 10 | Assigned to - Other | | | |
| 11 | TOTAL Account 154 (<i>Enter Total of line 5 thru 10</i>) | 29,176,690 | 32,357,330 | |
| 12 | Merchandise (Account 155) | | | |
| 13 | Other Material & Supplies (Account 156) | | | |
| 14 | Nuclear Materials Held for Sale (Account 157) (<i>Not applicable to Gas Utilities</i>) | | | |
| 15 | Stores Expense Undistributed (Account 163) | 1,885,053 | 2,058,966 | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | TOTAL Materials & Supplies (Per Balance Sheet) | 31,061,743 | 34,416,296 | |
| | | | | |

| | | | | | | | |
|---|--|---|--------------------------------------|---|---------------|--|--|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | | Year of Report 2023/Q4 | |
| 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 Payment (a) | | | | | Balance at End of Year (In Dollars) (b) | |
| 1 | Prepaid Insurance | | | | | — | |
| 2 | Prepaid Rents | | | | | — | |
| 3 | Prepaid Taxes (pages 262-263) | | | | | 22,188,542 | |
| 4 | Prepaid Interest | | | | | — | |
| 5 | Gas Prepayments (pages 226-227) | | | | | — | |
| 6 | Miscellaneous Prepayments (1) | | | | | 3,526,002 | |
| 7 | TOTAL | | | | | 25,714,544 | |
| Notes: | | | | | | Balance at End of Year (In Dollars) | |
| (1) Miscellaneous Prepayments: | | | | | | | |
| Prepaid MPSC Fee | | | | | | 1,069,702 | |
| Flex Spending Account Deposit | | | | | | 189,389 | |
| Prepayment of Medical & Dental Costs | | | | | | 1,762,273 | |
| Prepaid Benefit Administration Fees | | | | | | 21,245 | |
| Prepaid Software | | | | | | 483,393 | |
| | | | | | | 3,526,002 | |
| 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 | |
| | | | | Account Charged (d) | Amount (e) | (f) | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | TOTAL | \$0 | \$0 | | \$0 | \$0 | |
| UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2) | | | | | | | |
| Line No. | Description of Unrecovered Plant and Regulatory Study Costs [Included 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 | |
| | | | | Account Charged (d) | Amount (e) | (f) | |
| 9 | | | | | | | |
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| 16 | | | | | | | |
| 17 | TOTAL | \$0 | \$0 | | \$0 | \$0 | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | | Year of Report 2023/Q4 | |
|---|---|---|------------------------|--|-------------------------------|---------------------------|--|
| OTHER REGULATORY ASSETS | | | | | | | |
| 1. Reporting below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory assets being amortized, show period of amortization in column (a). | | | | 3. Minor items (amounts less than \$50,000 may be grouped by classes). 4. Give the number and name of the account(s) where each amount is recorded. | | | |
| Line No. | Description and Purpose of Other Regulatory Assets (a) | Debits (b) | CREDITS | | Balance at End of Year (e) | | |
| | | | Account Charged (c) | Amount (d) | | | |
| 1 | Energy Waste Reduction | 2,443,050 | 496 | 9,392,651 | 1,193,969 | | |
| 2 | Pension Expense Deferral | 7,199,675 | 186, 228.3 | 23,917,325 | 5,665,149 | | |
| 3 | Demand Response | 863,696 | | — | 2,590,936 | | |
| 4 | Low Income Energy Assistance | 1,577,055 | | — | 3,203,303 | | |
| 5 | Low Income Payment Stability Plan | 457,799 | | — | 922,829 | | |
| 6 | Shared Asset Deferral Mechanism | 5,704,648 | | — | 11,872,547 | | |
| 7 | Incentives Tracker | 1,646,807 | | — | 6,967,494 | | |
| 8 | TCARP Transportation Expenses | 9,110,572 | | — | 9,110,572 | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
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| 39 | | | | | | | |
| 40 | TOTAL | 29,003,302 | | 33,309,976 | 41,526,799 | | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | | Year of Report 2023/Q4 | |
|---|--|---|---------------|--|---------------|-------------------------------|--|
| MISCELLANEOUS DEFERRED DEBITS (Account 186) | | | | | | | |
| 1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a). 3. Minor items (less than \$50,000) may be grouped by classes. | | | | | | | |
| Line No. | Description of Miscellaneous Deferred Debits (a) | Balance at Beginning of Year (b) | CREDITS | | | Balance at End of Year (f) | |
| | | | Debits (c) | Account Charged (d) | Amount (e) | | |
| 1 | Recoverable Pension and OPEB Cost | 477,113,053 | 11,048,723 | 182.3, 228.3, 254 | 15,808,167 | 472,353,609 | |
| 2 | Prepaid OPEB | 225,976,000 | 57,807,704 | 131, 146, 228.3 | 28,402,704 | 255,381,000 | |
| 3 | Prepaid Pension | 137,265,000 | 31,312,333 | 146, 190, 211 | 58,119,333 | 110,458,000 | |
| 4 | Environmental Costs (U-10150, U-13898) (1) | 46,215,741 | 6,660,051 | 142, 930.2 | 6,418,200 | 46,457,592 | |
| 5 | N/R - Vector Pipeline Lease | 36,487,504 | 253,722 | 141 | 1,316,181 | 35,425,045 | |
| 6 | Accum. Def. Michigan Corporate Income Tax (U-16864) (2) | 26,865,156 | — | 283, 410.1 | 3,531,684 | 23,333,472 | |
| 7 | Energy Waste Reduction Incentive | 16,722,325 | 9,469,935 | 496 | 7,842,255 | 18,350,005 | |
| 8 | LT Customer Attachments | 10,857,622 | 3,969,254 | 141, 107 | 683,380 | 14,143,496 | |
| 9 | AFUDC Deferred Tax (U-15985) (3) | 7,997,127 | 754,144 | 190 | 178,088 | 8,573,183 | |
| 10 | Carbon Offsets | 6,191,859 | 4,239,440 | 146, 804, 813 | 140,600 | 10,290,699 | |
| 11 | Contract Asset Easement Agreement | 2,931,338 | 1,098,747 | — | — | 4,030,085 | |
| 12 | Financing Expense ST Debt (4) | 1,346,879 | 1,986,097 | 232, 431 | 2,059,698 | 1,273,278 | |
| 13 | Accum. Def. City Of Detroit Income Tax (U-17999) (5) | 1,263,883 | — | 283, 410.1 | 117,732 | 1,146,151 | |
| 14 | Renewable Natural Gas (RNG) | 991,819 | 673,493 | 804, 813 | 123,938 | 1,541,374 | |
| 15 | Medicare Subsidy Def. Tax (U-16864) (6) | 452,791 | — | 283, 410.1 | 226,440 | 226,351 | |
| 16 | RNG Environmental Attribute | 243,720 | 1,004,812 | 804, 813 | 164,640 | 1,083,892 | |
| 17 | LT Receivables - Employees | 156,308 | — | 926 | 10,574 | 145,734 | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | Note: Above docket numbers refer to original | | | | | | |
| 21 | authorization of regulatory asset. | | | | | | |
| 22 | | | | | | | |
| 23 | (1) Environmental costs related to former | | | | | | |
| 24 | Manufactured Gas Plants (MGP) subject to 10 year | | | | | | |
| 25 | amortization by vintage layer beginning subsequent | | | | | | |
| 26 | year of payment | | | | | | |
| 27 | (2) Accum. Def. Michigan Corporate Income Tax - 28 year | | | | | | |
| 28 | amortization ending in 2039 | | | | | | |
| 29 | (3) AFUDC Deferred Tax - 48 year amortization ending in | | | | | | |
| 30 | various years through 2070 | | | | | | |
| 31 | (4) Financing Expense ST Debt - 5 year amortization ending | | | | | | |
| 34 | in 2027 | | | | | | |
| 35 | (5) Accum. Def. City of Detroit Income Tax - 23 year | | | | | | |
| 36 | amortization ending in 2033 | | | | | | |
| 37 | (6) Medicare Subsidy Def. Tax - 12 year amortization ending | | | | | | |
| 38 | in 2024 | | | | | | |
| 39 | | | | | | | |
| 40 | Misc. Work in Progress | | | | | | |
| 41 | DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351) | | | | | | |
| 42 | TOTAL | 999,078,125 | | | | 1,004,212,966 | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 4/4/2024 | Year of Report 2023/Q4 |
|--|--|---|---|--|---------------------------|
| ACCUMULATED DEFERRED INCOME TAXES (Account 190) | | | | | |
| 1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions. | | | | | |
| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | Changes During Year | | |
| | | | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) | |
| 1 | Electric | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | Other | | | | |
| 8 | TOTAL Electric (Enter Total of lines 2 thru 7) | | | | |
| 9 | Gas | | | | |
| 10 | Bad Debts | 5,791,510 | 1,281,049 | — | |
| 11 | Vacation Liability | 2,153,192 | — | 78,770 | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Other | 130,610,132 | 1,255,331 | 17,901,856 | |
| 16 | TOTAL Gas (Enter Total of lines 10 thru 15) | 138,554,834 | 2,536,380 | 17,980,626 | |
| 17 | Other (Specify) | | | | |
| 18 | TOTAL (Account 190) (Enter Total of lines 8,16 & 17) | 138,554,834 | 2,536,380 | 17,980,626 | |
| 19 | Classification of Total: | | | | |
| 20 | Federal Income Tax | 138,554,834 | 2,536,380 | 17,980,626 | |
| 21 | State Income Tax | | | | |
| 22 | Local Income Tax | | | | |
| <p style="text-align: center;">NOTES</p> <p style="text-align: center;"><i>In the space provided below, identify by amount and classification, significant items for which deferred taxes area being provided. Indicate insignificant amounts listed under Other.</i></p> <p>Other Line 15 SEE Page 234.1</p> | | | | | |

| | | | | | | | |
|--|---|---|---------------------------|---------------|------------|----------------------------|----------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | | | |
| ACCUMULATED DEFERRED INCOME TAXES (Account 190) Continued | | | | | | | |
| 3. If more space is needed, use separate pages as required. | | and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts | | | | | |
| 4. In the space provided below, identify by amount | | listed under Other | | | | | |
| Changes During Year | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | DEBITS | | CREDITS | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| | | | | | | | 1 |
| | | | | | | | 2 |
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| | | | | | | | 7 |
| | | | | | | | 8 |
| | | | | | | | 9 |
| | | | | | | 4,510,461 | 10 |
| | | | | | | 2,231,962 | 11 |
| | | | | | | | 12 |
| | | | | | | — | 13 |
| | | | | | | — | 14 |
| 13,394 | 13,394 | — | — | — | 14,512,980 | 132,743,677 | 15 |
| 13,394 | 13,394 | — | — | — | 14,512,980 | 139,486,100 | 16 |
| | | | | | | | 17 |
| 13,394 | 13,394 | — | — | — | 14,512,980 | 139,486,100 | 18 |
| | | | | | | | 19 |
| 13,394 | 13,394 | — | — | — | 14,512,980 | 139,486,100 | 20 |
| | | | | | | | 21 |
| | | | | | | | 22 |
| <p style="text-align: center;">NOTES (Continued)</p> <p>Other Line 15 SEE Page 235.1</p> | | | | | | | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | | Year of Report 2023/Q4 | |
|--|--|---|---|---|--|---------------------------|--|
| ACCUMULATED DEFERRED INCOME TAXES (Account 190) Continued | | | | | | | |
| 1. Report the information called for below concerning the respondent's accounting for deferred income taxes. | | | | 2. At Other (Specify), include deferrals relating to other income and deductions. | | | |
| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | Changes During Year | | | | |
| | | | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) | | | |
| NOTES (Cont'd) | | | | | | | |
| 1 | Interest Expense | 216,862 | 216,862 | — | | | |
| 2 | Severance Plans | 17,094 | — | 126 | | | |
| 3 | Section 263A Adjustment-Inventory | 10,832,373 | — | 1,276,779 | | | |
| 4 | Reserve for Injuries and Damages | 502,325 | — | 524,129 | | | |
| 5 | State Deferred Taxes | 37,892,647 | — | 5,322,049 | | | |
| 6 | Bonus Accrual and Payments | 1,612,674 | 605,745 | — | | | |
| 7 | Workers' Comp Payments | 373,175 | 49,011 | — | | | |
| 8 | Long Term Disability Plan | 14,490 | 2,521 | — | | | |
| 9 | Reserve for Lost Gas | 20,189 | — | 441,629 | | | |
| 10 | Inventory Reserve | 178,345 | — | — | | | |
| 11 | State Tax Reserves | 381,192 | 381,192 | — | | | |
| 12 | Other | 95,042 | — | — | | | |
| 13 | Inventory Method Adjustment | 27,093 | — | — | | | |
| 14 | Tax Reform Regulatory Liability - Gross-up | 78,446,631 | — | 10,337,144 | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
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| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | Total Other | \$130,610,132 | \$1,255,331 | \$17,901,856 | | | |

| | | | | | | | |
|---|---------------------------------------|---|------------|--|--------------|----------------------------|----------|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 4/4/2024 | | Year of Report 2023/Q4 | |
| ACCUMULATED DEFERRED INCOME TAXES (Account 190) Continued | | | | | | | |
| 3. If more space is needed, use separate pages as required. and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts | | | | | | | |
| 4. In the space provided below, identify by amount listed under Other | | | | | | | |
| Changes During Year | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | DEBITS | | CREDITS | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| NOTES (Continued) | | | | | | | |
| 13,394 | 13,394 | | — | | — | — | 1 |
| — | — | | — | | — | 17,220 | 2 |
| — | — | | — | | — | 12,109,152 | 3 |
| — | — | | — | | — | 1,026,454 | 4 |
| — | — | | — | 186, 254 | 1,235,074 | 41,979,622 | 5 |
| — | — | | — | | — | 1,006,929 | 6 |
| — | — | | — | | — | 324,164 | 7 |
| — | — | | — | | — | 11,969 | 8 |
| — | — | | — | | — | 461,818 | 9 |
| — | — | | — | | — | 178,345 | 10 |
| — | — | | — | | — | — | 11 |
| — | — | | — | | — | 95,042 | 12 |
| — | — | | — | | — | 27,093 | 13 |
| — | — | | — | 254 | 13,277,906 | 75,505,869 | 14 |
| | | | | | | | 15 |
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| | | | | | | | 21 |
| | | | | | | | 22 |
| \$13,394 | \$13,394 | | \$— | | \$14,512,980 | \$132,743,677 | 23 |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|---|---|---|--------------------------------------|----------------------------------|
| CAPITAL STOCK (Accounts 201 and 204) | | | | |
| <p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p> | | | | |
| Line No. | Class and Series of Stock and Name of Stock Exchange (a) | Number of Shares Authorized by Charter (b) | Par or Stated Value Per Share (c) | Call Price at End of Year (d) |
| 1 | COMMON STOCK | 15,100,000 | \$1.00 | - |
| 2 | | | | |
| 3 | CUMULATIVE PREFERRED STOCK | | | |
| 4 | SERIES: | | | |
| 5 | REDEEMABLE \$2.05 SERIES | 7,000,000 | \$1.00 | N/A |
| 6 | | | | |
| 7 | CUMULATIVE PREFERENCE STOCK | 4,000,000 | \$1.00 | N/A |
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|--|---------------|---|--|--|---------------------------|----------|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
| CAPITAL STOCK (Accounts 201 and 204) (Continued) | | | | | | |
| 3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative. | | | 5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge. | | | |
| OUTSTANDING PER BALANCE SHEET <i>(Total amount outstanding without reduction for amounts held by respondent.)</i> | | HELD BY RESPONDENT | | | | Line No. |
| | | AS REACQUIRED STOCK (Account 217) | | IN SINKING AND OTHER FUNDS | | |
| Shares (e) | Amount (f) | Shares (g) | Cost (h) | Shares (i) | Amount (j) | |
| 10,300,000 | \$10,300,000 | | | | | 1 |
| | | | | | | 2 |
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|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| OTHER PAID-IN CAPITAL (Accounts 208-211, inc.) | | | |
| <p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)--State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (Account 209)-- State amount and give brief explanation of the</p> | | <p>capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock</i> (Account 210)--Report balance at beginning of year, credits, debits and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-in Capital</i> (Account 211)--Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p> | |
| Line No. | Item (a) | Amount (b) | |
| 1 | <u>ACCOUNT 209 REDUCTION IN PAR OR STATED VALUE OF COMMON STOCK</u> | | |
| 2 | | | |
| 3 | BALANCE, DECEMBER 31, 2022 | \$133,900,000 | |
| 4 | NO TRANSACTIONS DURING 2023 | - | |
| 5 | | | |
| 6 | BALANCE, DECEMBER 31, 2023 | \$133,900,000 | \$133,900,000 |
| 7 | | | |
| 8 | | | |
| 9 | <u>ACCOUNT 210 GAIN ON RESALE OR CANCELLATION OF REACQUIRED CAPITAL STOCK</u> | | |
| 10 | | | |
| 11 | BALANCE, DECEMBER 31, 2022 | \$12,525 | |
| 12 | NO TRANSACTIONS DURING 2023 | - | |
| 13 | | | |
| 14 | BALANCE, DECEMBER 31, 2023 | \$12,525 | \$12,525 |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | <u>ACCOUNT 211 MISCELLANEOUS PAID-IN-CAPITAL</u> | | |
| 19 | | | |
| 20 | BALANCE, DECEMBER 31, 2022 | \$1,171,992,141 | |
| 21 | CAPITAL CONTRIBUTION - CASH | 215,500,000 | |
| 22 | | | |
| 23 | BALANCE, DECEMBER 31, 2023 | \$1,387,492,141 | \$1,387,492,141 |
| 24 | | | |
| 25 | | | |
| 26 | | | |
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| 36 | | | |
| 37 | | | |
| 38 | | | |
| 39 | | | |
| 40 | TOTAL | | \$1,521,404,666 |

| | | | |
|--------------------|--|----------------------------|----------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |

**SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED
DURING THE YEAR**

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.
5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

SECURITIES REDEEMED

\$25,000,000 6.44% Senior Notes, 2008 Series C Due 2023

Payment in the amount of \$25,000,000 was made at maturity on April 15, 2023

\$50,000,000 3.64% First Mortgage Bonds, 2013 Series C Due 2023

Payment in the amount of \$50,000,000 was made at maturity on December 15, 2023

SECURITIES ISSUED

\$150,000,000 5.57% First Mortgage Bonds, 2023 Series E Due 2030

\$150,000,000 5.57% First Mortgage Bonds, 2023 Series E Due 2030 were issued on October 5, 2023 at 100% with placement agents KeyBanc Capital Markets and US Bancorp.

Proceeds from the offering used for the repayment of short-term borrowings and general corporate purposes, including funding capital expenditures.

The principal amount of \$150,000,000 was credited to Account 221 and issuance expenses of \$898,853 were charged to Account 181. These costs of issuance will be amortized over the life of the Bonds by charges to Account 428.

\$145,000,000 5.73% First Mortgage Bonds, 2023 Series F Due 2035

\$145,000,000 5.73% First Mortgage Bonds, 2023 Series F Due 2035 were issued on October 5, 2023 at 100% with placement agents KeyBanc Capital Markets and US Bancorp.

Proceeds from the offering used for the repayment of short-term borrowings and general corporate purposes, including funding capital expenditures.

The principal amount of \$145,000,000 was credited to Account 221 and issuance expenses of \$868,892 were charged to Account 181. These costs of issuance will be amortized over the life of the Bonds by charges to Account 428.

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|---|---|--|---------------------------|--|
| LONG-TERM DEBT (Accounts 221, 222, 223 and 224) | | | | |
| 1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222 Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report for (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible. | | 2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds. 3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) name of associated companies from which advances were received. 4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued. | | |
| Line No. | Class and Series of Obligation and Name of Stock Exchange (a) | Nominal Date of Issue (b) | Date of Maturity (c) | Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d) |
| 1 | <u>Account 221 - Bonds</u> | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | 5.70% 2003 Series A Senior Note due 2033 | 02-20-03 | 03-15-33 | 200,000,000 |
| 5 | 6.44% 2008 Series C Senior Note due 2023 | 04-11-08 | 04-15-23 | — |
| 6 | 6.78% 2008 Series F Senior Note due 2028 | 06-26-08 | 06-15-28 | 75,000,000 |
| 7 | 3.92% 2012 Series D First Mortgage Bond due 2042 | 12-12-12 | 12-15-42 | 70,000,000 |
| 8 | 3.64% 2013 Series C First Mortgage Bond due 2023 | 12-12-13 | 12-15-23 | — |
| 9 | 3.74% 2013 Series D First Mortgage Bond due 2025 | 12-12-13 | 12-15-25 | 70,000,000 |
| 10 | 3.94% 2013 Series E First Mortgage Bond due 2028 | 12-12-13 | 12-15-28 | 50,000,000 |
| 11 | 4.35% 2014 Series F First Mortgage Bond due 2044 | 12-16-14 | 12-15-44 | 150,000,000 |
| 12 | 3.35% 2015 Series C First Mortgage Bond due 2027 | 08-27-15 | 09-01-27 | 40,000,000 |
| 13 | 4.21% 2015 Series D First Mortgage Bond due 2045 | 08-27-15 | 09-01-45 | 125,000,000 |
| 14 | 4.07% 2016 Series G First Mortgage Bond due 2046 | 12-15-16 | 12-15-46 | 125,000,000 |
| 15 | 3.08% 2017 Series C First Mortgage Bonds due 2029 | 09-20-17 | 10-01-29 | 40,000,000 |
| 16 | 3.75% 2017 Series D First Mortgage Bonds due 2047 | 09-20-17 | 10-01-47 | 40,000,000 |
| 17 | 3.81% 2018 Series B First Mortgage Bonds due 2028 | 08-23-18 | 09-01-28 | 195,000,000 |
| 18 | 4.14% 2018 Series C First Mortgage Bonds due 2048 | 08-23-18 | 09-01-48 | 125,000,000 |
| 19 | 2.95% 2019 Series D First Mortgage Bonds due 2029 | 10-03-19 | 10-01-29 | 140,000,000 |
| 20 | 3.72% 2019 Series E First Mortgage Bonds due 2049 | 10-03-19 | 10-01-49 | 140,000,000 |
| 21 | 2.35% 2020 Series D First Mortgage Bonds due 2030 | 08-26-20 | 09-01-30 | 125,000,000 |
| 22 | 3.20% 2020 Series E First Mortgage Bonds due 2050 | 08-26-20 | 09-01-50 | 125,000,000 |
| 23 | 2.07% 2021 Series C First Mortgage Bonds due 2031 | 11-16-21 | 12-01-31 | 60,000,000 |
| 24 | 2.85% 2021 Series D First Mortgage Bonds due 2051 | 11-16-21 | 12-01-51 | 95,000,000 |
| 25 | 4.76% 2022 Series C First Mortgage Bonds due 2032 | 09-29-22 | 10-01-32 | 130,000,000 |
| 26 | 5.05% 2022 Series D First Mortgage Bonds due 2052 | 09-29-22 | 10-01-52 | 130,000,000 |
| 27 | 5.57% 2023 Series E First Mortgage Bonds due 2030 | 10-05-23 | 10-01-30 | 150,000,000 |
| 28 | 5.73% 2023 Series F First Mortgage Bonds due 2035 | 10-05-23 | 10-01-35 | 145,000,000 |
| 29 | | | | |
| 30 | Total Account 221 Bonds | | | 2,545,000,000 |
| 31 | | | | |
| 32 | <u>Account 224 - Other</u> | | | |
| 33 | | | | |
| 34 | Total Account 224 Other | | | — |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | TOTAL | | | 2,545,000,000 |

| | | | | | |
|--|---|--|---|---|-------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
| LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued) | | | | | |
| <p>5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization number and dates.</p> <p>6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.</p> <p>7. If the respondent has any long-term securities which have been nominally issued and are nominally</p> | | | <p>outstanding at end of year, describe such securities in a footnote.</p> <p>8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, <i>Interest on Long-Term Debt</i> and Account 430, <i>Interest on Debt to Associated Companies</i>.</p> <p>9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p> | | |
| INTEREST FOR YEAR | | HELD BY RESPONDENT | | Redemption Price Per \$100 at End of Year (f) | Line No. |
| Rate (in %) (e) | Amount (f) | Reacquired Bonds (Acct. 222) (g) | Sinking and Other Funds (h) | | |
| 5.70 | 11,400,000 | | | | 1 |
| 6.44 | 465,111 | | | | 2 |
| 6.78 | 5,085,000 | | | | 3 |
| 3.92 | 2,744,000 | | | | 4 |
| 3.64 | 1,739,111 | | | | 5 |
| 3.74 | 2,618,000 | | | | 6 |
| 3.94 | 1,970,000 | | | | 7 |
| 4.35 | 6,525,000 | | | | 8 |
| 3.35 | 1,340,000 | | | | 9 |
| 4.21 | 5,262,500 | | | | 10 |
| 4.07 | 5,087,500 | | | | 11 |
| 3.08 | 1,232,000 | | | | 12 |
| 3.75 | 1,500,000 | | | | 13 |
| 3.81 | 7,429,500 | | | | 14 |
| 4.14 | 5,175,000 | | | | 15 |
| 2.95 | 4,130,000 | | | | 16 |
| 3.72 | 5,208,000 | | | | 17 |
| 2.35 | 2,937,500 | | | | 18 |
| 3.20 | 4,000,000 | | | | 19 |
| 2.07 | 1,242,000 | | | | 20 |
| 2.85 | 2,707,500 | | | | 21 |
| 4.76 | 6,188,000 | | | | 22 |
| 5.05 | 6,565,000 | | | | 23 |
| 5.57 | 1,995,917 | | | | 24 |
| 5.73 | 1,984,808 | | | | 25 |
| | 96,531,447 | | | | 26 |
| | | | | | 27 |
| | | | | | 28 |
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| | | | | | 32 |
| | | | | | 33 |
| | | | | | 34 |
| | | | | | 35 |
| | | | | | 36 |
| | 96,531,447 | — | — | | 37 |
| | | | | | 38 |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|---|---|---|---|---------------------------|----------------|
| UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Account 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 Expenses, Premium or Discount (c) | AMORTIZATION PERIOD | |
| | | | | Date from (d) | Date to (e) |
| 1 | <u>UNAMORTIZED DEBT EXPENSE ON LONG-TERM DEBT</u> | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | 5.70% 2003 Series A Senior Note due 2033 | 200,000,000 | 1,897,181 | 02-20-03 | 03-15-33 |
| 6 | 6.44% 2008 Series C Senior Note due 2023 | 25,000,000 | 213,248 | 04-11-08 | 04-15-23 |
| 7 | 6.78% 2008 Series F Senior Note due 2028 | 75,000,000 | 521,559 | 06-26-08 | 06-15-28 |
| 8 | 3.92% 2012 Series D First Mortgage Bond due 2042 | 70,000,000 | 547,386 | 12-12-12 | 12-15-42 |
| 9 | 3.64% 2013 Series C First Mortgage Bond due 2023 | 50,000,000 | 307,180 | 12-12-13 | 12-15-23 |
| 10 | 3.74% 2013 Series D First Mortgage Bond due 2025 | 70,000,000 | 430,052 | 12-12-13 | 12-15-25 |
| 11 | 3.94% 2013 Series E First Mortgage Bond due 2028 | 50,000,000 | 307,180 | 12-12-13 | 12-15-28 |
| 12 | 4.35% 2014 Series F First Mortgage Bond due 2044 | 150,000,000 | 870,598 | 12-16-14 | 12-15-44 |
| 13 | 3.35% 2015 Series C First Mortgage Bond due 2027 | 40,000,000 | 230,586 | 08-27-15 | 09-01-27 |
| 14 | 4.21% 2015 Series D First Mortgage Bond due 2045 | 125,000,000 | 720,580 | 08-27-15 | 09-01-45 |
| 15 | 4.07% 2016 Series G First Mortgage Bond due 2046 | 125,000,000 | 752,923 | 12-15-16 | 12-15-46 |
| 16 | 3.08% 2017 Series C First Mortgage Bonds due 2029 | 40,000,000 | 274,125 | 09-20-17 | 10-01-29 |
| 17 | 3.75% 2017 Series D First Mortgage Bonds due 2047 | 40,000,000 | 274,125 | 09-20-17 | 10-01-47 |
| 18 | 3.81% 2018 Series B First Mortgage Bonds due 2028 | 195,000,000 | 1,088,788 | 08-23-18 | 09-01-28 |
| 19 | 4.14% 2018 Series C First Mortgage Bonds due 2048 | 125,000,000 | 697,941 | 08-23-18 | 09-01-48 |
| 20 | 2.95% 2019 Series D First Mortgage Bonds due 2029 | 140,000,000 | 787,843 | 10-03-19 | 10-01-29 |
| 21 | 3.72% 2019 Series E First Mortgage Bonds due 2049 | 140,000,000 | 787,843 | 10-03-19 | 10-01-49 |
| 22 | 2.35% 2020 Series D First Mortgage Bonds due 2030 | 125,000,000 | 733,667 | 08-26-20 | 09-01-30 |
| 23 | 3.20% 2020 Series E First Mortgage Bonds due 2050 | 125,000,000 | 733,667 | 08-26-20 | 09-01-50 |
| 24 | 2.07% 2021 Series C First Mortgage Bonds due 2031 | 60,000,000 | 378,295 | 11-16-21 | 12-01-31 |
| 25 | 2.85% 2021 Series D First Mortgage Bonds due 2051 | 95,000,000 | 598,968 | 11-16-21 | 12-01-51 |
| 26 | 4.76% 2022 Series C First Mortgage Bonds due 2032 | 130,000,000 | 762,397 | 09-29-22 | 10-01-32 |
| 27 | 5.05% 2022 Series D First Mortgage Bonds due 2052 | 130,000,000 | 762,397 | 09-29-22 | 10-01-52 |
| 28 | 5.57% 2023 Series E First Mortgage Bonds due 2030 | 150,000,000 | 898,853 | 10-05-23 | 10-01-30 |
| 29 | 5.73% 2023 Series F First Mortgage Bonds due 2035 | 145,000,000 | 868,892 | 10-05-23 | 10-01-35 |
| 30 | | | | | |
| 31 | TOTAL ACCOUNT 181 | 2,620,000,000 | 16,446,274 | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | <u>UNAMORTIZED PREMIUM ON OTHER BONDS</u> | | | | |
| 35 | | | | | |
| 36 | TOTAL ACCOUNT 225 | — | — | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | <u>UNAMORTIZED DISCOUNT ON BONDS</u> | | | | |
| 40 | | | | | |
| 41 | 5.70% 2003 Series A Senior Note due 2033 | 200,000,000 | 726,000 | 02-20-03 | 03-15-33 |
| 42 | | | | | |
| 43 | TOTAL ACCOUNT 226 | 200,000,000 | 726,000 | | |

| | | | |
|---|---|--|-------------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| UNAMORTIZED DEBT EXPENSE, PREMIUM AND 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 Expenses</i> , or credited to Account 429, <i>Amortization of Premium on Debt--Credit</i> . | |
| Balance at Beginning of Year (f) | Debits During Year (g) | Credit During Year (h) | Balance At End of Year (i) |
| | | | |
| | | | |
| | | | |
| | | | |
| 644,081 | | (63,093) | 580,988 |
| 4,104 | | (4,104) | — |
| 142,487 | | (26,118) | 116,369 |
| 364,012 | | (18,241) | 345,771 |
| 29,329 | | (29,329) | — |
| 105,846 | | (35,813) | 70,033 |
| 121,894 | | (20,467) | 101,427 |
| 637,029 | | (29,023) | 608,006 |
| 89,589 | | (19,198) | 70,391 |
| 544,237 | | (24,010) | 520,227 |
| 601,222 | | (25,097) | 576,125 |
| 153,804 | | (22,786) | 131,018 |
| 225,923 | | (9,128) | 216,795 |
| 615,612 | | (108,637) | 506,975 |
| 596,685 | | (23,248) | 573,437 |
| 532,090 | | (78,828) | 453,262 |
| 702,624 | | (26,266) | 676,358 |
| 561,698 | | (73,265) | 488,433 |
| 676,291 | | (24,444) | 651,847 |
| 335,914 | | (37,673) | 298,241 |
| 576,538 | | (19,938) | 556,600 |
| 739,685 | 3,325 | (76,282) | 666,728 |
| 752,607 | 3,325 | (25,437) | 730,495 |
| — | 898,853 | (30,724) | 868,129 |
| — | 868,892 | (17,313) | 851,579 |
| 9,753,301 | 1,774,395 | (868,462) | 10,659,234 |
| | | | |
| | | | |
| | | | |
| — | — | — | — |
| | | | |
| | | | |
| | | | |
| 246,404 | | (24,144) | 222,260 |
| 246,404 | — | (24,144) | 222,260 |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
|--|---|---|--|-----------------------------|-------------------------------------|-------------------------------|
| UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257) | | | | | | |
| <p>1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars (details) of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.</p> <p>2. In column (c) show the principal amount of bonds or other long-term debt reacquired.</p> <p>3. In column (d) show the net gain or net loss realized</p> <p>on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.</p> <p>4. Show loss amounts by enclosing the figures in parentheses.</p> <p>5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1 <i>Amortization of Loss on Reacquired Debt</i>, or credited to Account 429.1, <i>Amortization of Gain on Reacquired Debt-Credit</i>.</p> | | | | | | |
| Line No. | Description of Long-Term Debt (a) | Date Reacquired (b) | Principal of Debt Reacquired (c) | Net Gain or Net Loss (d) | Balance at Beginning of Year (e) | Balance at End of Year (f) |
| 1 | <u>Account 189</u> | | | | | |
| 2 | | | | | | |
| 3 | 7.6% due 2017 | | | | | |
| 4 | 6.75% due 2023 | | | | | |
| 5 | 7-1/2% due 2020 | | | | | |
| 6 | 7% due 2025 | | | | | |
| 7 | 6.2% due 2038 | | | | | |
| 8 | Refunding with 5.7% 2003A due 2033 - 110003 | | | | | |
| 9 | Senior Notes due 2033 - 110003 | 02/20/2003 | 172,174,000 | (25,916,511) | 8,796,052 | 7,934,163 |
| 10 | | | | | | |
| 11 | 6.45% 1998 MOPPRS due 2038 | | | | | |
| 12 | Refunding with 6.78% 2008 Series F | | | | | |
| 13 | Senior Notes due 2028 - 110010 | 06/30/2008 | 75,000,000 | (9,746,617) | 2,662,728 | 2,174,652 |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | <u>Total Account 189</u> | | \$ 247,174,000 | \$ (35,663,128) | \$ 11,458,780 | \$10,108,815 |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | <u>Account 257</u> | | | | | |
| 35 | None | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |

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|---|--|---|------------------|---|---------------|---------------------------|--|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | | Year of Report 2023/Q4 | |
| NOTES PAYABLE (Account 231) | | | | | | | |
| 1. Report the particulars indicated concerning notes payable at end of year. | | | | of credit. | | | |
| 2. Give particulars of collateral pledged, if any. | | | | 4. Any demand notes should be designated as such in column (d). | | | |
| 3. Furnish particulars for any formal or informal compensating balance agreements covering open lines | | | | 5. Minor amounts may be grouped by classes, showing the number of such amounts. | | | |
| Line No. | Payee (a) | Purpose for which issued (b) | Date of Note (c) | Date of Maturity (d) | Int. Rate (e) | Balance End of Year (f) | |
| 1 | Various Lenders of Commercial Paper Debt | General corporate borrowings | Various | Various | Various | 76,941,843 | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
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| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| TOTAL | | | | | | | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | | Year of Report 2023/Q4 | |
|--|--|---|-----------------|---|----------------------------|---------------------------|--|
| PAYABLES TO ASSOCIATED COMPANIES* (Account 233, 234) | | | | | | | |
| 1. Report particulars of notes and accounts payable to associated companies at end of year. | | | | 4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year. | | | |
| 2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to a total for the combined accounts. | | | | 5. If collateral has been pledged as security to the payment of any note or account, describe such collateral. | | | |
| 3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate. | | | | *See definition on Page 226B | | | |
| Line No. | Particulars (a) | Balance Beginning of Year (b) | Totals for Year | | Balance End of Year (e) | Interest for Year (f) | |
| | | | Debits (c) | Credits (d) | | | |
| 1 | <u>Account 233</u> | | | | | | |
| 2 | DTE Energy Company | 16,428,392 | 16,428,392 | — | — | 54,727 | |
| 3 | Blue Lake Holdings, Inc. | 1,236,952 | — | 274,081 | 1,511,033 | 69,851 | |
| 4 | DTE Gas Services Company | 555,093 | — | 973,643 | 1,528,737 | 64,852 | |
| 5 | TOTAL 233 | 18,220,437 | 16,428,392 | 1,247,724 | 3,039,770 | 189,430 | |
| 6 | Note: Notes Payable to associated companies arise from the Inter-Company Loan Agreement. Purpose: To provide a line of credit from associated companies. Maturity Date: N/A. Interest Rate: Adjusted monthly based on the prior month commercial paper market rate. December 2023 rate 5.3677% | | | | | | |
| 8 | <u>Account 234</u> | | | | | | |
| 9 | DTE Energy Company | 536,213 | 161,358 | — | 374,855 | — | |
| 10 | DTE Energy Resources, LLC | 74 | 73 | — | 1 | — | |
| 11 | DTE Energy Trading | 5,764,505 | 483,166 | — | 5,281,339 | — | |
| 12 | EES Coke Battery, LLC | 8,108 | 2,926 | — | 5,182 | — | |
| 13 | DTE Enterprises, Inc | 980,044 | 980,044 | — | — | — | |
| 14 | Citizens Gas Fuel Company | 1,782 | 1,782 | — | — | — | |
| 15 | DTE Energy Corporate Services, LLC | 19,822,534 | 5,847,705 | — | 13,974,829 | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |

| | | | |
|---------------------------------------|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---------------------------------------|---|--|---------------------------|

PAYABLES TO ASSOCIATED COMPANIES* (Account 233, 234) (Continued)

- | | |
|--|---|
| <p>1. Report particulars of notes and accounts payable to associated companies at end of year.</p> <p>2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to a total for the combined accounts.</p> <p>3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.</p> | <p>4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.</p> <p>5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.</p> <p align="center">*See definition on Page 226B</p> |
|--|---|

| Line No. | Particulars (a) | Balance Beginning of Year (b) | Totals for Year | | Balance End of Year (e) | Interest for Year (f) |
|----------|--------------------------------|----------------------------------|-----------------|----------------|----------------------------|--------------------------|
| | | | Debits (c) | Credits (d) | | |
| 25 | <u>Account 234 (Continued)</u> | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | TOTAL 234 | 27,113,260 | 7,477,054 | — | 19,636,206 | — |
| 48 | TOTAL 233 and 234 | 45,333,697 | 23,905,446 | 1,247,724 | 22,675,976 | 189,430 |

| | | | |
|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES | | | |
| 1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. | | Indicate clearly the nature of each reconciling amount. 2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated | |
| Line No. | | TOTAL AMOUNT | |
| 1 | Utility net operating income (page 114 line 26) | | |
| 2 | Allocations: Allowance for funds used during construction | | |
| 3 | Interest expense | | |
| 4 | Other (specify) | | |
| 5 | Net income for the year (page 117 line 78) | 294,400,321 | |
| 6 | Allocation of Net income for the year | | |
| 7 | Add: Federal income tax expenses | 63,222,587 | |
| 8 | | | |
| 9 | Total pre-tax income | 357,622,908 | |
| 10 | | | |
| 11 | Add: Taxable income not reported on books: | 502,095 | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | Add: Deductions recorded on books not deducted from return | 86,003,257 | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | Subtract: Income recorded on books not included in return: | 3,098,970 | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | Subtract: Deductions on return not charged against book income: | 224,248,605 | |
| 24 | | | |
| 25 | | | |
| 26 | Federal taxable income for the year | 216,780,685 | |

| | | | |
|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (continued) | | | |
| <p>return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p> <p>4. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.</p> <p>3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2</p> | | | |
| Utility | Other | Line No. | |
| 381,245,960 | | 1 | |
| | | 2 | |
| | | 3 | |
| | | 4 | |
| | | 5 | |
| 290,242,615 | 4,157,706 | 6 | |
| 62,199,529 | 1,023,058 | 7 | |
| | | 8 | |
| 352,442,144 | 5,180,764 | 9 | |
| | | 10 | |
| 502,095 | 0 | 11 | |
| | | 12 | |
| | | 13 | |
| | | 14 | |
| 85,275,257 | 728,000 | 15 | |
| | | 16 | |
| | | 17 | |
| | | 18 | |
| 2,061,911 | 1,037,059 | 19 | |
| | | 20 | |
| | | 21 | |
| | | 22 | |
| 224,248,605 | 0 | 23 | |
| | | 24 | |
| | | 25 | |
| 211,908,980 | 4,871,705 | 26 | |

| | | | |
|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (continued) | | | |
| 1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. | | Indicate clearly the nature of each reconciling amount. 2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated | |
| Line No. | | TOTAL AMOUNT | |
| 27 | Line 11: Taxable Income Not Reported On Books: | | |
| 28 | AFUDC Equity | 502,095 | |
| 29 | | | |
| 30 | Line 11 Subtotal: | 502,095 | |
| 31 | | | |
| 32 | Line 15: Deductions Recorded On Books Not Deducted From Return: | | |
| 33 | Meals and Entertainment | 178,889 | |
| 34 | Deductible State and Local Taxes | 25,343,093 | |
| 35 | Vector Pipeline Lease | 978,753 | |
| 36 | Lobby Expenses | 673,000 | |
| 37 | Loss on Reacquired Debt | 1,558,416 | |
| 38 | Energy Optimization | 6,949,601 | |
| 39 | Fines and Penalties | 105,000 | |
| 40 | Reserve Environmental Clean | 2,382,894 | |
| 41 | Parking Disallowance | 360,000 | |
| 42 | Pension Plan | 286,844 | |
| 43 | Section 263A Adjustment - Inventory | 5,900,000 | |
| 44 | Reserve for Injuries and Damages | 2,495,850 | |
| 45 | Vacation Pay Accruals | 242,829 | |
| 46 | Reserve for Lost Gas | 2,102,993 | |
| 47 | Gas Cost Recovery | 28,363,419 | |
| 48 | Section 174 Costs | 7,698,291 | |
| 49 | TCJA Over Under | 383,385 | |
| 50 | | | |
| 51 | | | |
| 52 | Line 15 Subtotal: | 86,003,257 | |
| 53 | | | |
| 54 | | | |
| 55 | | | |

| | | | |
|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (continued) | | | |
| <p>return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p> <p>4. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.</p> <p>3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2</p> | | | |
| Utility | Other | | Line No. |
| | | | 27 |
| 502,095 | 0 | | 28 |
| | | | 29 |
| 502,095 | 0 | | 30 |
| | | | 31 |
| | | | 32 |
| 178,889 | 0 | | 33 |
| 25,343,093 | 0 | | 34 |
| 978,753 | 0 | | 35 |
| 0 | 673,000 | | 36 |
| 1,558,416 | 0 | | 37 |
| 6,949,601 | 0 | | 38 |
| 50,000 | 55,000 | | 39 |
| 2,382,894 | 0 | | 40 |
| 360,000 | 0 | | 41 |
| 286,844 | 0 | | 42 |
| 5,900,000 | 0 | | 43 |
| 2,495,850 | 0 | | 44 |
| 242,829 | 0 | | 45 |
| 2,102,993 | 0 | | 46 |
| 28,363,419 | 0 | | 47 |
| 7,698,291 | 0 | | 48 |
| 383,385 | 0 | | 49 |
| | | | 50 |
| | | | 51 |
| 85,275,257 | 728,000 | | 52 |
| | | | 53 |
| | | | 54 |
| | | | 55 |

| | | | |
|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (continued) | | | |
| 1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. | | Indicate clearly the nature of each reconciling amount. 2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated | |
| Line No. | | TOTAL AMOUNT | |
| 53 | Line 19: Income Recorded In Books Not Included In Return: | | |
| 54 | AFUDC Equity | 2,061,911 | |
| 55 | Equity Earnings in Subsidiaries | 1,037,059 | |
| 56 | | | |
| 57 | Line 19 Subtotal: | 3,098,970 | |
| 58 | | | |
| 59 | Line 23: Deductions On Return Not Charged Against Book Income: | | |
| 60 | Tax Depreciation | 158,744,620 | |
| 61 | Property Tax Paid | 13,495,666 | |
| 62 | Interest Expense | 1,032,680 | |
| 63 | Accrued Public Utility Assessment | 106,215 | |
| 64 | Reg Asset - Covid Sales | 5,000,000 | |
| 65 | Bonus Accrual & Payments | 2,884,500 | |
| 66 | Grantor Trust | 2,808,437 | |
| 67 | Workmans Comp Payments | 233,384 | |
| 68 | SFAS 106 Adjustment | 151,368 | |
| 69 | Health Care Accrual | 12,000 | |
| 70 | ESOP | 2,419,429 | |
| 71 | Operating Lease | 26,886 | |
| 72 | Incentive Compensation Mechanism | 1,646,808 | |
| 73 | RIA LIA Credit Mechanism | 1,574,382 | |
| 74 | Shared Asset Deferral Mechanism | 5,704,649 | |
| 75 | Regulatory Asset Demand Response | 863,696 | |
| 76 | Low Income Payment Stability Plan Pilot | 457,798 | |
| 77 | Decrease in Bad Debt Reserve | 6,100,231 | |
| 78 | TCARP Deferral | 9,110,572 | |
| 79 | Amortization of Pension and OPEB Regulatory Liability | 2,938,134 | |
| 80 | Section 174 Amortization | 5,603,562 | |
| 81 | Rabbi Trusts | 1,518,388 | |
| 82 | Tax Reserves & Miscellaneous Taxes | 1,815,200 | |
| 83 | | | |
| 84 | Line 23 Subtotal: | 224,248,605 | |
| 85 | | | |

| | | | |
|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (continued) | | | |
| <p>return. State names of group members, tax assigned to each group member, and basis of allocation, or sharing of the consolidated tax among the group members.</p> <p>3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2</p> <p>4. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.</p> | | | |
| Utility | Other | Line No. | |
| | | 53 | |
| 2,061,911 | 0 | 54 | |
| 0 | 1,037,059 | 55 | |
| | | 56 | |
| 2,061,911 | 1,037,059 | 57 | |
| | | 58 | |
| | | 59 | |
| 158,744,620 | 0 | 60 | |
| 13,495,666 | 0 | 61 | |
| 1,032,680 | 0 | 62 | |
| 106,215 | 0 | 63 | |
| 5,000,000 | 0 | 64 | |
| 2,884,500 | 0 | 65 | |
| 2,808,437 | 0 | 66 | |
| 233,384 | 0 | 67 | |
| 151,368 | 0 | 68 | |
| 12,000 | 0 | 69 | |
| 2,419,429 | 0 | 70 | |
| 26,886 | 0 | 71 | |
| 1,646,808 | 0 | 72 | |
| 1,574,382 | 0 | 73 | |
| 5,704,649 | 0 | 74 | |
| 863,696 | 0 | 75 | |
| 457,798 | 0 | 76 | |
| 6,100,231 | 0 | 77 | |
| 9,110,572 | 0 | 78 | |
| 2,938,134 | 0 | 79 | |
| 5,603,562 | 0 | 80 | |
| 1,518,388 | 0 | 81 | |
| 1,815,200 | 0 | 82 | |
| | | 83 | |
| 224,248,605 | 0 | 84 | |
| | | 85 | |

| | | | |
|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| CALCULATION OF FEDERAL INCOME TAX | | | |
| Line No. | | TOTAL AMOUNT | |
| 1 | Estimated Federal taxable income for the current year (page 261A) | 216,780,685 | |
| 2 | | | |
| 3 | Show computation of estimated gross Federal income tax applicable to line 1: | | |
| 4 | \$216,780,685* 21% | 45,523,944 | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | TOTAL | 45,523,944 | |
| 9 | | | |
| 10 | Allocation of estimated gross Federal income tax from line 8 | | |
| 11 | Investment tax credits estimated to be utilized for the year (page 264 col (c)) | 0 | |
| 12 | | | |
| 13 | Adjustment of last year's estimated Federal income tax to the filed tax return: | | |
| 14 | | | |
| 15 | Last year's gross Federal income tax expense per the filed return | 0 | |
| 16 | Last year's estimated gross Federal income tax expense | 0 | |
| 17 | Increased (decreased) gross Federal income tax expense | 0 | |
| 18 | | | |
| 19 | Last year's investment tax credits utilized per the filed return | 0 | |
| 20 | Last year's investment tax credits estimated to be utilized | 0 | |
| 21 | Increased (decreased) investment tax credits utilized | 0 | |
| 22 | | | |
| 23 | Additional Adjustments (specify) | | |
| 24 | | | |
| 25 | Federal Tax Credit | 0 | |
| 26 | R & D Credit | (115,000) | |
| 27 | Net Operating Loss Generation | 0 | |
| 28 | Discrete | (749,128) | |
| 29 | | | |
| 30 | Total Current Federal Income Tax | 44,659,816 | |
| 31 | Expense: | | |
| 32 | 409.1 (page 114, line 15) | 43,636,758 | |
| 33 | 409.2 (page 117, line 53) | 1,023,058 | |

| | | | |
|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| CALCULATION OF FEDERAL INCOME TAX (Continued) | | | |
| Utility | Other | Line No. | |
| | | 1 | |
| | | 2 | |
| | | 3 | |
| | | 4 | |
| | | 5 | |
| | | 6 | |
| | | 7 | |
| 44,500,886 | 1,023,058 | 8 | |
| | | 9 | |
| | | 10 | |
| 0 | 0 | 11 | |
| | | 12 | |
| | | 13 | |
| | | 14 | |
| 0 | 0 | 15 | |
| 0 | 0 | 16 | |
| 0 | 0 | 17 | |
| | | 18 | |
| 0 | 0 | 19 | |
| 0 | 0 | 20 | |
| 0 | 0 | 21 | |
| | | 22 | |
| | | 23 | |
| | | 24 | |
| 0 | 0 | 25 | |
| (115,000) | 0 | 26 | |
| 0 | 0 | 27 | |
| (749,128) | 0 | 28 | |
| | | 29 | |
| 43,636,758 | 1,023,058 | 30 | |
| | | 31 | |
| 43,636,758 | | 32 | |
| | 1,023,058 | 33 | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|--|---|--|---|---|
| TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR | | | | |
| 1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts. 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or | | accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes. 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts. 4. List the aggregate of each kind of tax in such manner | | |
| Line No. | Kind of Tax (See Instruction 5) (a) | BALANCE AT BEGINNING OF YEAR | | |
| | | Taxes Accrued (Account 236) (b) | Prepaid Taxes (Incl. in Account 165) (c) | |
| 1 | Federal Insurance Contributions | 498,181 | — | |
| 2 | Federal Unemployment | 337 | — | |
| 3 | Federal Income - Accrual | (3,579,499) | — | |
| 4 | Michigan Unemployment | 1,238 | — | |
| 5 | Michigan Use | 1,301,609 | — | |
| 6 | MPSC Fee | — | 963,487 | |
| 7 | Property - Prepaid | — | 20,401,267 | |
| 8 | State/Local Taxes | (2,034,053) | — | |
| 9 | Other Tax expense | — | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | TOTAL | (3,812,187) | 21,364,754 | |
| DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged). | | | | |
| Line No. | Electric (Account 408.1, 409.1) (i) | Gas (Account 408.1, 409.1) (j) | Other Utility Departments (Account 408.1, 409.1) (k) | Other Income and Deductions (Account 408.2, 409.2) (l) |
| 1 | | 11,281,345 | | |
| 2 | | 59,679 | | |
| 3 | | 43,636,758 | | 1,023,058 |
| 4 | | 241,898 | | |
| 5 | | — | | |
| 6 | | 3,586,358 | | |
| 7 | | 92,504,875 | | 30,000 |
| 8 | | 5,718,186 | | (1,473,180) |
| 9 | | 7,380 | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | TOTAL | 157,036,479 | | (420,122) |

| | | | |
|---------------------------------------|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---------------------------------------|---|--|---------------------------|

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

that the total tax for each State and subdivision can be ascertained.

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required separately for each tax year, identifying the year in

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in columns (f) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

| Taxes Charged During Year (d) | Taxes Paid During Year (e) | Adjustments (f) | BALANCE AT END OF YEAR | | Line No. |
|----------------------------------|-------------------------------|--------------------|------------------------------------|---|----------|
| | | | Taxes Accrued (Account 236) (g) | Prepaid Taxes (Incl. in Account 165) (h) | |
| 14,856,983 | 15,384,501 | | (29,337) | | 1 |
| 78,773 | 122,188 | | (43,078) | | 2 |
| 44,659,802 | 30,900,000 | | 10,180,303 | | 3 |
| 319,231 | 458,993 | | (138,524) | | 4 |
| 4,430,054 | 4,054,431 | | 1,677,232 | | 5 |
| 3,586,358 | 3,692,573 | | — | 1,069,702 | 6 |
| 92,534,753 | 94,322,028 | | — | 22,188,542 | 7 |
| 6,060,195 | 1,467,842 | | 2,558,300 | | 8 |
| 7,380 | 7,380 | | | | 9 |
| | | | | | 10 |
| | | | | | 11 |
| | | | | | 12 |
| | | | | | 13 |
| | | | | | 14 |
| | | | | | 15 |
| 166,533,529 | 150,409,936 | — | 14,204,896 | 23,258,244 | 16 |

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

| Extraordinary Items (Account 409.3) (m) | Other Utility Opn. Income (Account 408.1, 409.1) (n) | Adjustment to Ret. Earnings (Account 439) (o) | Other (p) | |
|---|--|---|--------------|----------|
| | | | 3,575,638 | 1 |
| | | | 19,094 | 2 |
| | | | | 3 |
| | | | 77,333 | 4 |
| | | | 4,430,054 | 5 |
| | | | | 6 |
| | | | | 7 |
| | | | 1,815,189 | 8 |
| | | | | 9 |
| | | | | 10 |
| | | | | 11 |
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| | | | | 14 |
| | | | | 15 |
| | | | 9,917,308 | (136) 16 |

| | | | | |
|--|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242) | | | | |
| 1. Give description and amount of other current and accrued liabilities as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class. | | | | |
| Line No. | Item (a) | Balance End of Year (b) | | |
| 1 | Gas Cost Recovery | 19,393,369 | | |
| 2 | Accrued Vacation | 10,679,342 | | |
| 3 | Accrued Wages | 8,537,446 | | |
| 4 | Accrued Employee Incentives | 4,794,900 | | |
| 5 | Current Environmental Reserves MGP | 3,512,891 | | |
| 6 | Current Environmental Reserves Non MGP | 239,523 | | |
| 7 | Accrued Health Care | 3,118,386 | | |
| 8 | Gas Exchange / Imbalance Payable | 1,343,977 | | |
| 9 | Regulatory Liability Refunds | 700,712 | | |
| 10 | Employee Deductions | 61,304 | | |
| 11 | Other Current Liabilities Accrual (2) | 81,335 | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | TOTAL | \$52,463,185 | | |
| CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252) | | | | |
| Line No. | List advances by department (a) | Balance End of Year (b) | | |
| 24 | NONE | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
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| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | TOTAL | — | | |

| | | | |
|--------------------|--|----------------------------|----------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |

OTHER DEFERRED CREDITS (Account 253)

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

| Line No. | Description of Other Deferred Credits (a) | Balance Beginning of Year (b) | DEBITS | | Credits (e) | Balance at End of Year (f) |
|----------|--|-------------------------------|--------------------|------------|-------------|----------------------------|
| | | | Contra Account (c) | Amount (d) | | |
| 1 | Environmental Remediation Expenses - MGP | 14,985,197 | | — | 6,791,251 | 21,776,448 |
| 2 | Environmental Remediation Expenses - Non MGP | 655,033 | 186, 242, 930.2 | 155,721 | 326 | 499,638 |
| 3 | Customer Deposits | 1,872,267 | 172, 232 | 142,186 | — | 1,730,081 |
| 5 | Deferred Compensation | 870 | 926 | 60,274 | 60,660 | 1,256 |
| 6 | | | | | | |
| 7 | | | | | | |
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| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | TOTAL | 17,513,367 | | 358,181 | 6,852,237 | 24,007,423 |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|--|--|--|--|--|
| ACCUMULATED DEFERRED INCOME TAXES--OTHER PROPERTY (Account 282) | | | | |
| 1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating | | to property not subject to accelerated amortization. 2. For Other (<i>Specify</i>), include deferrals relating to other | | |
| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
| | | | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) |
| 1 | Account 282 | | | |
| 2 | Electric | | | |
| 3 | Gas | 594,140,358 | 100,381,838 | 64,904,894 |
| 4 | Other (<i>Define</i>) | | | |
| 5 | TOTAL (<i>Enter Total of lines 2 thru 4</i>) | 594,140,358 | 100,381,838 | 64,904,894 |
| 6 | Other (<i>Specify</i>) | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | TOTAL Account 282 (<i>Enter Total of lines 5 thru 8</i>) | 594,140,358 | 100,381,838 | 64,904,894 |
| 10 | Classification of TOTAL | | | |
| 11 | Federal Income Tax | | | |
| 12 | State Income Tax | | | |
| 13 | Local Income Tax | | | |
| NOTES | | | | |
| LINE 3 GAS - Utility | | | | |
| Property Deferred Taxes | | 586,153,137 | 100,376,192 | 64,699,011 |
| Vector Pipeline Lease | | 7,868,260 | — | 205,883 |
| Operating Lease | | 118,961 | 5,646 | — |
| SUBTOTAL | | 594,140,358 | 100,381,838 | 64,904,894 |

| | | | | | | | |
|---|--|----------------------------|----------------|----------------------------------|-------------|---------------------------|---------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report | | | | |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 | | | | |
| ACCUMULATED DEFERRED INCOME TAXES--OTHER PROPERTY (Account 282) (Continued) | | | | | | | |
| income and deductions. | | | | | | | |
| 3. Use separate pages as required. | | | | | | | |
| CHANGES DURING YEAR | | ADJUSTMENTS | | Balance at End of Year (k) | Line No. | | |
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | DEBITS | | | | CREDITS | |
| | | Account Credited (g) | Amount (h) | | | Account Debited (i) | Amount (j) |
| | | | | | | | 1 |
| | | | | | | | 2 |
| — | — | | — | 186 | 462,033 | 630,079,335 | 3 |
| | | | | | | | 4 |
| — | — | | — | | 462,033 | 630,079,335 | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| — | — | | — | | 462,033 | 630,079,335 | 9 |
| | | | | | | | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |
| NOTES (Continued) | | | | | | | |
| — | — | | | 186 | 462,033 | 622,292,351 | |
| — | — | | | | | 7,662,377 | |
| — | — | | | | | 124,607 | |
| — | — | | — | | 462,033 | 630,079,335 | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|--|---|---|---|
| ACCUMULATED DEFERRED INCOME TAXES--OTHER (Account 283) | | | |
| 1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283. | | 2. For Other (Specify), include deferral relating to other income and deductions. | |
| Line No. | Account (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR |
| | | | Amounts Debited to Account 410.1 (c) Amounts Credited to Account 411.1 (d) |
| 1 | Electric | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | Other | | |
| 7 | TOTAL Electric (total of lines 2 thru 6) | | |
| 8 | Gas | | |
| 9 | Long Term Liabilities | — | |
| 10 | Property Taxes | 24,845,143 | 31,446,973 29,331,511 |
| 11 | Misc. Deferrals | — | |
| 12 | ACRS/MACRS & Retirement Plant | — | |
| 13 | MARS Project | — | |
| 14 | Other | 358,173,578 | 33,599,796 11,842,090 |
| 15 | TOTAL Gas (Total of lines 9 thru 13) | 383,018,721 | 65,046,769 41,173,601 |
| 16 | Other (Specify) | | |
| 17 | TOTAL (Account 283) (Enter Total of lines 7, 14 and 15) | 383,018,721 | 65,046,769 41,173,601 |
| 18 | Classification of TOTAL | | |
| 19 | Federal Income Tax | 202,577,590 | 39,703,676 41,173,601 |
| 20 | State Income Tax | 180,441,131 | 25,343,093 — |
| 21 | Local Income Tax | | |
| <p style="text-align: center;">NOTES</p> <p>Other Gas (Line 14) SEE Page 276A.1</p> | | | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | | | |
|---|---|--|---------------------------|---------------------|------------|----------------------------|----------|
| ACCUMULATED DEFERRED INCOME TAXES--OTHER (Account 283) (Continued) | | | | | | | |
| 3. Provide in the space below, the order authorizing the use of the account for each line item. Include amounts relating to insignificant items listed under Other. | | 4. Fill in all columns for all items as appropriate. 5. Use separate pages as required. | | | | | |
| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | DEBITS | | CREDITS | | | |
| | | Account Credited (g) | Amount (h) | Account Debited (i) | Amount (j) | | |
| | | | | | | | 1 |
| | | | | | | | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| | | | | | | | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| | | | | | | — | 9 |
| | | | | | | 26,960,605 | 10 |
| | | | | | | — | 11 |
| | | | | | | — | 12 |
| | | | | | | — | 13 |
| | | | 28,020,783 | | 10,658,422 | 362,568,923 | 14 |
| 0 | — | | 28,020,783 | | 10,658,422 | 389,529,528 | 15 |
| | | | | | | | 16 |
| 0 | — | | 28,020,783 | | 10,658,422 | 389,529,528 | 17 |
| | | | | | | | 18 |
| — | — | | 22,139,483 | | 10,658,422 | 189,626,604 | 19 |
| — | — | | 5,881,300 | | — | 199,902,924 | 20 |
| | | | | | | | 21 |
| <p style="text-align: center;">NOTES (Continued)</p> <p>Other Gas (Line 14) SEE Page 276B.1</p> | | | | | | | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|--|--|---|---|--|--|
| ACCUMULATED DEFERRED INCOME TAXES--OTHER (Account 283) (Continued) | | | | | |
| 1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283. | | | 2. For Other (Specify), include deferral relating to other income and deductions. | | |
| Line No. | Account (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | | |
| | | | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) | |
| NOTES | | | | | |
| | Other Gas (Line 14) | | | | |
| 1 | Accrued Public Utility Assessment | 191,887 | 32,750 | — | |
| 2 | Unamortized Loss on Reacquired Debt | 2,450,115 | — | 327,268 | |
| 3 | Medicare D Deferred Tax | 95,095 | 167,143 | — | |
| 4 | Reserve for Environmental | 4,790,518 | — | 500,408 | |
| 5 | Equity Earnings in Partnerships | (67,274) | 5,392 | — | |
| 6 | State/Local Deferred Tax | 180,441,131 | 25,343,093 | — | |
| 7 | Employee Benefits | 154,151,397 | 2,617,397 | 3,514,057 | |
| 8 | Health Care Accrual | (78,654) | — | 4,025 | |
| 9 | Gas Cost Recovery | 6,012,184 | — | 5,956,318 | |
| 10 | Incentive Compensation Mechanism | 1,117,344 | 345,830 | — | |
| 11 | Shared Asset Deferral Mechanism | 1,295,259 | 1,197,976 | — | |
| 12 | TCARP Deferral | — | 1,913,220 | — | |
| 13 | Reg Asset - MCIT - Gross-up | 5,641,684 | 0 | 0 | |
| 14 | Reg Asset - City of Detroit - Gross-up | 265,413 | 0 | 0 | |
| 15 | Reg Asset - Covid Sales | -1,050,000 | 1,050,000 | 0 | |
| 16 | Reg Asset - Deferred Environmental | 0 | 0 | 0 | |
| 17 | Miscellaneous | 2,917,479 | 926,995 | 1,540,014 | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | Total Other Gas | 358,173,578 | 33,599,796 | 11,842,090 | |

| | | | | | | | |
|---|---|--|---------------------------|---------------------|------------|----------------------------|----------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | | | |
| ACCUMULATED DEFERRED INCOME TAXES--OTHER (Account 283) (Continued) | | | | | | | |
| 3. Provide in the space below, the order authorizing the use of the account for each line item. Include amounts relating to insignificant items listed under Other. | | 4. Fill in all columns for all items as appropriate. 5. Use separate pages as required. | | | | | |
| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | DEBITS | | CREDITS | | | |
| | | Account Credited (g) | Amount (h) | Account Debited (i) | Amount (j) | | |
| NOTES (Continued) | | | | | | | |
| | | | | | | 224,637 | 1 |
| | | | | | | 2,122,847 | 2 |
| | | 186 | 214,693 | | | 47,545 | 3 |
| | | 283 | 9,705,306 | | | (5,415,196) | 4 |
| | | | | | | (61,882) | 5 |
| | | 146, 186, 254 | 5,881,300 | | | 199,902,924 | 6 |
| | | 146, 283 | 10,499,981 | 283 | 953,116 | 143,707,872 | 7 |
| | | | | | | (82,679) | 8 |
| | | | | | | 55,866 | 9 |
| | | | | | | 1,463,174 | 10 |
| | | | | | | 2,493,235 | 11 |
| | | | | | | 1,913,220 | 12 |
| | | 186 | 741,654 | | | 4,900,030 | 13 |
| | | 186 | 24,724 | | | 240,689 | 14 |
| | | | | | | 0 | 15 |
| | | | | 283 | 9,705,306 | 9,705,306 | 16 |
| | | 283 | 953,125 | | | 1,351,335 | 17 |
| | | | | | | — | 18 |
| | | | | | | — | 19 |
| | | | | | | — | 20 |
| | | | | | | — | 21 |
| | | | | | | — | 22 |
| — | — | | 28,020,783 | | 10,658,422 | 362,568,923 | 23 |

| | | | |
|---|--|--------------------------------|----------------|
| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 04/04/2024 | 2023/Q4 |
| ACCUMULATED DEFERRED INCOME TAXES--OTHER (Account 283) | | | |
| FOOTNOTE DATA | | | |

| |
|---|
| Schedule Page: 276B.1 Line No.: 7 Column: h Adjustment includes deferred tax effects from the transfer of \$50 million of qualified pension funds from DTE Gas Company to DTE Electric during 2023, as well as other miscellaneous adjustments. |
|---|

| Name of Respondent DTE Gas Company | | This (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|--|--|--|---------------|--|-------------------------------|
| OTHER REGULATORY LIABILITIES | | | | | |
| <p>1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p> <p>3. Minor items (amounts less than \$50,000) may be grouped by classes.</p> <p>4. Give the number and name of the account(s) where each amount is recorded.</p> | | | | | |
| Line No. | Description and Purpose of Other Regulatory Liabilities (a) | DEBITS | | Credits (d) | Balance at End of Year (e) |
| | | Account Credited (b) | Amount (c) | | |
| 1 | OPEB Deferral (254) | 186 | 2,959,562 | 8,374,400 | 68,135,700 |
| 2 | 2017 Tax Reform (U-18494) (254) | 190, 283, 410.1 | 14,003,628 | — | 359,551,749 |
| 3 | Pension Financing Costs (254) | 186, 407.4, 228.3 | 1,077,971 | 22,999,187 | 38,247,450 |
| 4 | OPEB Financing Costs (254) | 186, 407.4 | 2,120,675 | 8,360,499 | 71,252,332 |
| 5 | Residential Income Assistance (254) | | — | 2,673 | 32,618 |
| 6 | | | | | |
| 7 | | | | | |
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| 38 | | | | | |
| 39 | | | | | |
| 40 | TOTAL | | 20,161,836 | 39,736,759 | 537,219,849 |

| | | | |
|---------------------------------------|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| OTHER REGULATORY LIABILITIES | | | |
| FOOTNOTE DATA | | | |

| |
|--|
| Schedule Page: 278 Line No.: 2 Column: a Beginning October 2020, amounts are being amortized over various periods for plant and non-plant accumulated deferred income tax balances. Amortization estimated to continue through 2077. |
|--|

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|--|---|---|---------------------------------|
| GAS OPERATING REVENUES (ACCOUNT 400) | | | |
| 1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total. 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. 3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate account; except that where separate meter readings are added for billing purposes, one customer should be counted | | for each group of meters added. The average number of customers means the average of twelve figures at the close of each month. 4. Report quantities of natural gas sold in Mcf (14.65 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. 5. If increases or decreases from previous years (columns (c), (e) and (g)), are not derived from previously | |
| Line No. | Title of Account (a) | Amount for Year (b) | Amount for Previous Year (c) |
| 1 | GAS SERVICE REVENUES | | |
| 2 | 480 Residential Sales | 998,576,964 | 1,099,009,106 |
| 3 | 481 Commercial & Industrial Sales | | |
| 4 | Small (or Comm.) (See Instr. 6) | 294,749,687 | 309,331,709 |
| 5 | Large (or Ind.) (See Instr. 6) | 7,031,383 | 6,750,278 |
| 6 | 482 Other Sales to Public Authorities | — | — |
| 7 | 484 Interdepartmental Sales/Gas Customer Choice Revenue (1) | 54,182 | 305,685 |
| 8 | TOTAL Sales to Ultimate Consumers | 1,300,412,216 | 1,415,396,778 |
| 9 | 483 Sales for Resale | — | — |
| 10 | TOTAL Nat. Gas Service Revenues | 1,300,412,216 | 1,415,396,778 |
| 11 | Revenues from Manufactured Gas | — | — |
| 12 | TOTAL Gas Service Revenues | 1,300,412,216 | 1,415,396,778 |
| 13 | OTHER OPERATING REVENUES | | |
| 14 | 485 Intracompany Transfers | — | — |
| 15 | 487 Forfeited Discounts | 8,133,606 | 7,127,471 |
| 16 | 488 Misc. Service Revenues | 106,262,451 | 100,791,026 |
| 17 | 489 Rev. from Trans. of Gas of Others | 364,485,262 | 375,554,791 |
| 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 | 24,923 | 19,000 |
| 22 | 494 Interdepartmental Rents | 868,577 | 832,771 |
| 23 | 495 Other Gas Revenues | 886,371 | 908,679 |
| 24 | TOTAL Other Operating Revenues | 480,661,190 | 485,233,738 |
| 25 | TOTAL Gas Operating Revenues | 1,781,073,406 | 1,900,630,516 |
| 26 | (Less) 496 Provision for Rate Refunds | 55,163,510 | 7,038,280 |
| 27 | TOTAL Gas Operating Revenues Net of Provision for Refunds | 1,725,909,896 | 1,893,592,236 |
| 28 | Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.) | 1,293,326,651 | |
| 29 | Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities) | 7,031,383 | |
| 30 | Sales for Resale | 0 | |
| 31 | Other Sales to Pub. Auth. (Local Dist. Only) | 0 | |
| 32 | Interdepartmental Sales | 54,182 | |
| 33 | TOTAL (Same as Line 10, Columns (b) and (d)) | 1,300,412,216 | |

| | | | |
|---|---|--|---------------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| GAS OPERATING REVENUES (ACCOUNT 400) (Continued) | | | |
| 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. | |
| MCF OF NATURAL GAS SOLD | | AVG. NO. OF NAT. GAS CUSTOMERS PER MO. | |
| Quantity for Year (d) | Quantity for Previous Year (e) | Number for Year (f) | Number for Previous Year (g) |
| | | | |
| 96,966,616 | 109,901,868 | 1,148,660 | 1,126,024 |
| | | | |
| 29,341,624 | 31,608,991 | 79,193 | 77,311 |
| 824,912 | 768,054 | 354 | 339 |
| — | — | — | — |
| 6,972 | 46,321 | — | — |
| 127,140,124 | 142,325,234 | 1,228,207 | 1,203,674 |
| — | — | — | — |
| 127,140,124 | 142,325,234 | 1,228,207 | 1,203,674 |
| NOTES (1) Includes gas sales related to reconciliation of Gas Customer Choice Program | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 126,308,240 | | | |
| 824,912 | | | |
| — | | | |
| — | | | |
| 6,972 | | | |
| 127,140,124 | | | |

| | | | |
|--|---|---|---------------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| CUSTOMER CHOICE GAS OPERATING REVENUES (ACCOUNT 400) (Continued) | | | |
| 1. Report below <i>natural gas operating revenues</i> for each account, and manufactured gas revenues in total. | | The average number of customers means the average of twelve figures at the close of each month. | |
| 2. Natural Gas means either natural gas unmixed or any mixture of natural and manufactured gas. | | 4. Report quantities of natural gas sold in Mcf (14.65 psia at 60 degrees F). If billings are on therm basis, give the Btu contents of the gas sold and the sales converted to Mcf. | |
| 3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that were separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. | | 5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously reported | |
| Line No. | Title of Account (a) | Amount for Year (b) | Amount for Previous Year (c) |
| 1 | GAS SERVICE REVENUES | | |
| 2 | 489 Residential Sales | 49,234,792 | 61,090,223 |
| 3 | 489 Commercial & Industrial Sales | | |
| 4 | Small (or Comm.) (See Instr. 6) | 41,545,610 | 50,154,209 |
| 5 | Large (or Ind.) (See Instr. 6) | 561,997 | 773,879 |
| 6 | TOTAL Sales to Ultimate Consumers | 91,342,399 | 112,018,311 |
| 7 | | | |
| 8 | OTHER OPERATING REVENUES | | |
| 9 | | | |
| 10 | 489 Other Choice Revenues | 1,229,737 | 1,259,897 |
| 11 | | | |
| 12 | TOTAL Other Operating Revenues | 92,572,136 | 113,278,208 |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.) | 90,780,402 | |
| 29 | Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities) | 561,997 | |
| 30 | Year End Reconciliation | | |
| 31 | Other Choice Revenue | 1,229,737 | |
| 32 | | | |
| 33 | TOTAL (Same as Line 12, Columns (b) and (d)) | 92,572,136 | |

| | | | |
|--------------------|--|----------------------------|----------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |

RATE AND SALES SECTION

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

In the definitions below, the letter 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 for residential uses such as cooking, refrigeration, water heating, space heating and other domestic uses.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MPSC FORM P-522 (Rev. 1-01)

Page 305A

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
|--|--|---|----------------------|--|---------------------------|-----------------------------|-------------------------|
| 625-A. SALES DATA FOR THE YEAR (For the State of Michigan) | | | | | | | |
| Line No. | Class of Service (a) | Average Number of Customers per Month (a) | Gas Sold Mcf* (c) | Revenue (Show to nearest dollar) (d) | AVERAGES | | |
| | | | | | Mcf* per Customer (e) | Revenue per Customer (f) | Revenue per Mcf* (g) |
| 1 | AB. Residential Service | | | | | | |
| 2 | A. Residential Service | 17,594 | 1,031,102 | \$ 11,856,671 | 58.61 | \$ 673.90 | \$ 11.50 |
| 3 | B. Residential space heating service | 1,131,066 | 95,935,514 | \$ 986,720,293 | 84.82 | \$ 872.38 | \$ 10.29 |
| 4 | CD. Commercial Service | | | | | | |
| 5 | C. Commercial service, except space heating | 3,907 | 1,541,425 | \$ 15,230,932 | 394.53 | \$ 3,898.37 | \$ 9.88 |
| 6 | D. Commercial space heating | 75,286 | 27,800,199 | \$ 279,518,755 | 369.26 | \$ 3,712.76 | \$ 10.05 |
| 7 | E. Industrial service | 354 | 824,912 | \$ 7,031,383 | 2,330.26 | \$ 19,862.66 | \$ 8.52 |
| 8 | F. Public street & highway lighting | | | | | | |
| 9 | G. Other sales to public authorities | | | | | | |
| 10 | H. Interdepartmental sales/Gas Customer Choice Revenue (1) | | 6,972 | \$ 54,182 | | | \$ 7.77 |
| 11 | I. Other sales | | | | | | |
| 12 | A-I. Total sales to ultimate customers | 1,228,207 | 127,140,124 | \$ 1,300,412,216 | 103.52 | \$ 1,058.79 | \$ 10.23 |
| 13 | J. Sales to other gas utilities for resale | | | | | | |
| 14 | A-J. TOTAL SALES OF GAS | 1,228,207 | 127,140,124 | \$ 1,300,412,216 | 103.52 | \$ 1,058.79 | \$ 10.23 |
| 15 | K. Other gas revenues | | | \$ 480,661,190 | | | |
| 16 | A-K. TOTAL GAS OPERATING REVENUE | | | \$ 1,781,073,406 | | | |
| <p>* Report Mcf on a pressure base of 14.65 psia dry and a temperature of 60°F. Give two decimals.</p> <p>1. Gas Customer Choice revenue and volumes associated with reconciliation.</p> | | | | | | | |

| | | | | | | |
|--|---|---|---------------------------|---|---------------|--------------------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | | |
| 625-B. SALES DATA BY RATE SCHEDULES FOR THE YEAR | | | | | | |
| <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 the 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) | Mcf sold* (e) | Revenue (Show to nearest dollar) (f) |
| 1 | Rate GS-1 | General Service | C,D&E | 79,420 | 29,200,228 | \$ 260,601,511 |
| 2 | Rate A & AS | Res. & Res. Heat use | A&B | 1,143,608 | 96,277,463 | \$ 903,869,865 |
| 3 | Rate 2A | Res. & Res. Heat use | A&B | 5,052 | 3,079,819 | \$ 25,675,726 |
| 4 | Rate GS-2 | Comm. & Ind. use | C,D&E | 59 | 1,017,338 | \$ 7,644,538 |
| 5 | Rate S | Comm. Heating - Schools | D | 68 | 501,140 | \$ 3,479,725 |
| 6 | | | | | | |
| 7 | Customer Refunds | | | | | |
| 8 | Surcharges: | Energy Waste Reduction, UETM, LIEEF, RDM, IRM | | | | \$ 136,273,883 |
| 14 | | | | | | |
| 15 | Gas Customer Choice | | A,B,C,D,E | | 6,972 | \$ 54,182 |
| 16 | Total Unbilled | | | | (2,942,836) | \$ (37,187,214) |
| 17 | | | | | | |
| 18 | Total Company | | | 1,228,207 | 127,140,124 | \$ 1,300,412,216 |

* Volume reported at 14.65 psia dry and a temperature base of 60F

| | | | |
|--------------------|---|--|---------------------------|
| Name of Respondent | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|--------------------|---|--|---------------------------|

625-B. CUSTOMER CHOICE SALES DATA BY RATE SCHEDULES

- Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definition on first page of this section).
- Column (a) - List all the rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.
- Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
- Column (c) - Using the 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.
- 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.
- Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
- When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

| Line No. | Rate Schedule Designation (a) | Type of Service to which Schedule is applicable (b) | Class of Service (c) | Average Number of Customers per Month (d) | Mcf sold (e) | Revenue (Show to nearest dollar) (f) |
|----------|---|---|----------------------|---|--------------|--------------------------------------|
| 1 | Rate A & AS | Res & Res Heat | A & B | 84,875 | 7,036,243 | \$38,855,507 |
| 2 | Rate 2A | Res & Res Heat | A & B | 1,206 | 823,483 | \$3,734,601 |
| 3 | Rate GS-1 | Comm, Comm Ht & Indust | C, D & E | 11,140 | 7,017,611 | \$32,109,304 |
| 4 | Rate GS-2 | Comm, Comm Ht & Indust | C, D & E | 12 | 186,391 | \$677,907 |
| 5 | Rate S | Comm Ht - Schools | D | 74 | 654,226 | \$2,035,849 |
| 6 | | | | | | |
| 7 | Program Year end reconciliation | | | | (6,972) | |
| 8 | | | | | | |
| 9 | Energy Waste Reduction | | | | | \$7,211,085 |
| 10 | RDM Surcharges | | | | | \$47 |
| 11 | BIO Green/VHWHF Surcharge | | | | | \$33 |
| 12 | IRM (Infrastructure Recovery Mechanism) | | | | | \$4,260,243 |
| 13 | Reservation Charge | | | | | \$2,457,823 |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | TOTALS | | | 97,307 | 15,710,982 | \$91,342,399 |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|---|---|--|--|
| REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION OR DISTRIBUTION FACILITIES -- NATURAL GAS (Accounts 489.2, 489.3) | | | | |
| <p>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.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas.</p> <p>3. Enter the average number of customers per company and/or by rate schedule.</p> <p>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.</p> | | | | |
| 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 | Account 489.3 | | | |
| 2 | ST | | 431 | Various |
| 3 | LT | | 85 | Various |
| 4 | XLT | | 22 | Various |
| 5 | XXLT | | 4 | Various |
| 6 | Special Contract - Customer A | | 1 | Various |
| 7 | Aggregates | | 621 | Various |
| 8 | Other (Liquidated Damages, Standby Charges, EWR Surcharge & Other) | | | |
| 9 | Total End User Transportation | | 1,164 | |
| 10 | Gas Customer Choice | | 97,306 | Various |
| 11 | Choice supplier revenue - adjustments + billing fees | | | |
| 12 | TOTAL INTRASTATE TRANSPORTATION | | 98,470 | |
| 13 | | | | |
| 14 | Easement Agreement - INTERSTATE TRANSPORTATION | | 5,752 | |
| 15 | TOTAL ACCOUNT 489.3 | | 104,222 | |
| 16 | | | | |
| 17 | Account 489.2 | | | |
| 18 | INTRASTATE TRANSPORTATION | | | |
| 19 | Consumers Energy | | 1 | Various |
| 20 | Macquarie Energy | | 1 | Various |
| 21 | Presque Isle | | 1 | Various |
| 22 | Various Intrastate | | 15 | Various |
| 23 | TOTAL INTRASTATE TRANSPORTATION | | 18 | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
|--|--|--|--|--|-------------|
| REVENUES FROM TRANSPORTION OF GAS OF OTHERS THROUGH TRANSMISSION OR DISTRIBUTION FACILITIES -- NATURAL GAS (Account 489.2, 489.3) (Cont'd) | | | | | |
| 4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system. 5. Enter Mcf at 14.65 psia dry at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped. | | | | "Note: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.233(b), and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations." | |
| Mcf of Gas Received (e) | Mcf of Gas Delivered (f) | Revenue ⁽⁴⁾ (g) | Average Revenue per Mcf of Gas Delivered (in cents) ⁽⁴⁾ (h) | FERC Tariff Rate Schedule Designation (i) | Line No. |
| | 16,432,229 | 38,953,473 | 237.06 | | 1 |
| | 17,809,704 | 23,542,432 | 132.19 | | 2 |
| | 48,306,622 | 29,913,198 | 61.92 | | 3 |
| | 63,281,395 | 17,528,258 | 27.70 | | 4 |
| | 10,648,565 | 3,927,462 | 36.88 | | 5 |
| | 1,603,198 | 7,189,408 | 448.44 | | 6 |
| | 86,133 | 24,458,946 | | | 7 |
| 159,098,777 | 158,167,846 | 145,513,177 | | | 8 |
| 14,905,952 | 15,710,982 | 91,342,400 | 581.39 | | 9 |
| | | 1,229,739 | | | 10 |
| 174,004,729 | 173,878,828 | 238,085,316 | | | 11 |
| | | | | | 12 |
| 10,828,542 | 10,126,659 | 12,105,129 | 119.54 | | 13 |
| 184,833,271 | 184,005,487 | 250,190,445 | | | 14 |
| | | | | | 15 |
| | | | | | 16 |
| | | | | | 17 |
| 8,772,114 | 8,772,114 | 1,379,533 | 15.73 | | 18 |
| 1,893,674 | 1,894,844 | 443,384 | 23.40 | | 19 |
| 1,078,143 | 1,078,143 | 618,673 | 57.38 | | 20 |
| 1,082,355 | 1,128,491 | 489,843 | 43.41 | | 21 |
| 12,826,286 | 12,873,592 | 2,931,433 | | | 22 |
| | | | | | 23 |
| | | | | | 24 |
| | | | | | 25 |
| | | | | | 26 |
| | | | | | 27 |
| | | | | | 28 |
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| | | | | | 36 |
| | | | | | 37 |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|--|---|---|---|--|---------------------------|
| REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION OR DISTRIBUTION FACILITIES -- NATURAL GAS (Accounts 489.2, 489.3) | | | | | |
| 1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others. 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas. 3. Enter the average number of customers per company and/or by rate schedule. | | | 4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various 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) | |
| 38 | INTERSTATE TRANSPORTATION | | | | |
| 39 | ANR Pipeline (1) & (3) | | 1 | 142 Miles | |
| 40 | BP Energy Company (2) | | 1 | Various | |
| 41 | CIMA (2) | | 1 | Various | |
| 42 | Constellation Generation (2) | | 1 | Various | |
| 43 | DTE Electric Co ** (2) | | 1 | Various | |
| 44 | DTE Energy Trading ** (2) | | 1 | Various | |
| 45 | EDF Trading North America, LLC (2) | | 1 | Various | |
| 46 | Hartree Partners (2) | | 1 | Various | |
| 47 | Koch Energy Services, LLC (2) | | 1 | Various | |
| 48 | Nexus Gas Transmission (2) | | 1 | Various | |
| 49 | SEMCO Energy Services (2) | | 1 | Various | |
| 50 | Shell Energy N.A. (2) | | 1 | Various | |
| 51 | Tidal Energy Marketing (US) LLC (2) | | 1 | Various | |
| 52 | Twin Eagle Resource Management LLC (2) | | 1 | Various | |
| 53 | Washington 10 Storage Corp (2) | | 1 | Various | |
| 54 | Various Interstate | | 13 | Various | |
| 55 | Title Transfer Charges | | | | |
| 56 | TOTAL INTERSTATE TRANSPORTATION | | 28 | | |
| 57 | TOTAL ACCOUNT 489.2 | | 46 | | |
| 58 | | | | | |
| 59 | | | | | |
| 60 | | | | | |
| 61 | | | | | |
| 62 | | | | | |
| 63 | | | | | |
| 64 | | | | | |
| 65 | | | | | |
| 66 | | | | | |
| 67 | | | | | |
| 68 | | | | | |
| 69 | | | | | |
| 70 | | | | | |
| 71 | | | | | |
| 72 | | | | | |
| 73 | | | | | |
| 74 | | | | | |
| TOTAL | | | 104,268 | | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
|--|---|--|--|--|-------------|
| REVENUES FROM TRANSPORTION OF GAS OF OTHERS THROUGH TRANSMISSION OR DISTRIBUTION FACILITIES -- NATURAL GAS (Account 489.2, 489.3) (Cont'd) | | | | | |
| 4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system. 5. Enter Mcf at 14.65 psia dry at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped. | | | | "Note: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.233(b), and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations." | |
| Mcf of Gas Received (e) | Mcf of Gas Delivered (f) | Revenue ⁽⁴⁾ (g) | Average Revenue per Mcf of Gas Delivered (in cents) ⁽⁴⁾ (h) | FERC Tariff Rate Schedule Designation (i) | Line No. |
| 80,093,356 | 80,093,356 | 17,472,434 | 21.82 | ST92-1997 / ST93-4518 | 38 |
| 9,048,775 | 9,048,775 | 1,255,600 | 13.88 | | 39 |
| 2,717,623 | 2,714,119 | 395,699 | 14.58 | | 40 |
| 5,676,087 | 5,672,323 | 1,697,794 | 29.93 | | 41 |
| 37,393,123 | 37,393,123 | 6,195,802 | 16.57 | | 42 |
| 11,449,927 | 11,449,927 | 1,238,074 | 10.81 | | 43 |
| 12,802,554 | 12,812,115 | 2,400,728 | 18.74 | | 44 |
| 1,079,461 | 1,079,483 | 1,490,162 | 138.04 | | 45 |
| 3,782,055 | 3,782,055 | 3,626,643 | 95.89 | | 46 |
| 295,995,536 | 295,995,536 | 32,150,656 | 10.86 | | 47 |
| 2,112,627 | 2,112,627 | 371,636 | 17.59 | | 48 |
| 10,726,770 | 10,726,770 | 2,096,796 | 19.55 | | 49 |
| 8,394,582 | 8,394,582 | 1,568,866 | 18.69 | | 50 |
| 5,313,648 | 5,320,658 | 1,972,213 | 37.07 | | 51 |
| 26,629,099 | 26,629,099 | 3,369,466 | 12.65 | | 52 |
| 4,391,567 | 4,334,936 | 4,020,923 | 92.76 | | 53 |
| | | 970,701 | | | 54 |
| 517,606,790 | 517,559,484 | 82,294,193 | | | 55 |
| 530,433,076 | 530,433,076 | 85,225,626 | | | 56 |
| | | | | | 57 |
| | | | | | 58 |
| | | | | | 59 |
| | | | | | 60 |
| | | | | | 61 |
| | | | | | 62 |
| | | | | | 63 |
| | | | | | 64 |
| | | | | | 65 |
| | | | | | 66 |
| | | | | | 67 |
| | | | | | 68 |
| | | | | | 69 |
| | | | | | 70 |
| | | | | | 71 |
| | | | | | 72 |
| | | | | | 73 |
| | | | | | 74 |
| 715,266,347 | 714,438,563 | 335,416,071 | | | |

| | | | |
|--------------------|--|--------------------------------|----------------|
| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/4/2024 | 2023/Q4 |

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

- (1) Point of Receipt: Volumes of gas received from ANR Pipeline Company at their Willow Run Meter Station, Ypsilanti Township, Washtenaw County, Michigan.

Point of Delivery: Volumes of gas delivered to ANR Pipeline Company at their W.G. Woolfolk Compressor Station, Austin Township, Mecosta County, Michigan.
- (2) Point of Receipt: Volumes of gas received from ANR, Great Lakes, Vector, NEXUS, Union, PEPL and Washington 10 at their various ANR, Belle River, Milford, Ypsilanti, St. Clair, MCON and Washington 10 facilities, respectively.

Point of Delivery: Volumes of gas delivered to ANR, Great Lakes, Vector, Washington 10 or PEPL at their various ANR, Belle River, Milford. Washington 10 and Scofield facilities, respectively.
- (3) Point of Receipt: Volumes of gas received from ANR Pipeline Company at their W.G. Woolfolk Compressor Station, Austin Township, Mecosta County, Michigan. (See Page 313C - F.E.R.C. Tariff Schedule ST93-4518).

Point of Delivery: Volumes of gas delivered to the interconnection between ANR Pipeline Company and Michigan Consolidated in Kalkaska County, Michigan. (See Page 313C - F.E.R.C. Tariff Schedule ST93-4518).
- (4) Includes demand charges that may or may not have volumes associated with the charge.

** Affiliated company

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|--|---|---|--------------------------------|
| REVENUES FROM STORING GAS OF OTHERS -- NATURAL GAS (Account 489.4) | | | |
| 1. Report below particulars (details) concerning revenue from storage (by respondent) of natural gas for others. Subdivide revenue by intrastate or interstate entities. 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured 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 schedule. | |
| Line No. | Name of Company (Designate associated companies with an asterisk) (a) | Average Number of Customers per Month (b) | Mcf of Gas Injected (c) |
| 1 | | | |
| 2 | INTRASTATE | | |
| 3 | Misc. customers less than 1 Bcf | 3 | 355,866 |
| 4 | TOTAL INTRASTATE STORAGE | 3 | 355,866 |
| 5 | | | |
| 6 | INTERSTATE | | |
| 7 | Customer A | 1 | 6,164,171 |
| 8 | Customer B | 1 | 1,043,270 |
| 9 | Customer C | 1 | 4,410,790 |
| 10 | Customer D | 1 | 1,744,736 |
| 11 | Customer E | 1 | 1,591,541 |
| 12 | Customer F | 1 | 1,194,759 |
| 13 | Customer G | 1 | 2,016,600 |
| 14 | Customer H | 1 | 1,818,136 |
| 15 | Customer I | 1 | 2,674,807 |
| 16 | Customer J | 1 | 3,887,897 |
| 17 | Customer K | 1 | 300,000 |
| 18 | Customer L | 1 | 1,065,000 |
| 19 | Customer M | 1 | 6,599,647 |
| 20 | Customer N | 1 | 5,431,011 |
| 21 | Customer O | 1 | 1,508,849 |
| 22 | Customer P | 1 | 3,416,153 |
| 23 | Customer Q | 1 | 1,471,522 |
| 24 | Customer R | 1 | 7,139,409 |
| 25 | Customer S | 1 | 2,712,519 |
| 26 | Customer T | 1 | 3,140,883 |
| 27 | Customer U | 1 | 0 |
| 28 | Misc. customers less than 1 Bcf | 4 | 968,503 |
| 29 | TOTAL INTERSTATE STORAGE | 25 | 60,300,203 |
| 30 | | | |
| 31 | | | |
| 32 | | | |
| 33 | | | |
| TOTAL | | 28 | 60,656,069 |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|--|---|---|--|----------|
| REVENUES FROM STORING OF GAS OF OTHERS-- NATURAL GAS (Acct. 489.4) (Cont'd) | | | | |
| 4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system. 5. Enter Mcf at 14.65 psia at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped. | | | | |
| Mcf of Gas Withdrawn (d) | Revenue (e) | Average Revenue per Mcf of Gas Injected/Withdrawn (in cents) (f) | FERC Tariff Rate Schedule Designation (g) | Line No. |
| | | | | 1 |
| | | | Rate Schedule: | 2 |
| 319,317 | 275,687 | 86.34 ¢ | Contract Storage (CS) | 3 |
| 319,317 | 275,687 | 86.34 ¢ | | 4 |
| | | | | 5 |
| | | | | 6 |
| 5,887,272 | 3,030,000 | 51.47 ¢ | | 7 |
| 554,803 | 970,000 | 174.84 ¢ | | 8 |
| 1,381,978 | 1,562,731 | 113.08 ¢ | | 9 |
| 1,619,216 | 1,042,500 | 64.38 ¢ | | 10 |
| 1,160,722 | 720,000 | 62.03 ¢ | | 11 |
| 869,337 | 340,363 | 39.15 ¢ | | 12 |
| 1,790,033 | 1,050,000 | 58.66 ¢ | | 13 |
| 1,800,000 | 920,000 | 51.11 ¢ | | 14 |
| 1,051,260 | 800,932 | 76.19 ¢ | | 15 |
| 3,690,810 | 1,395,261 | 37.80 ¢ | | 16 |
| 2,158,006 | 272,250 | 12.62 ¢ | | 17 |
| 979,187 | 264,714 | 27.03 ¢ | | 18 |
| 4,493,699 | 2,099,677 | 46.72 ¢ | | 19 |
| 4,923,530 | 1,921,239 | 39.02 ¢ | | 20 |
| 1,095,228 | 785,000 | 71.67 ¢ | | 21 |
| 2,316,535 | 2,667,525 | 115.15 ¢ | | 22 |
| 1,890,435 | 1,322,054 | 69.93 ¢ | | 23 |
| 5,818,240 | 4,173,189 | 71.73 ¢ | | 24 |
| 2,566,059 | 1,214,990 | 47.35 ¢ | | 25 |
| 1,446,057 | 1,519,423 | 105.07 ¢ | | 26 |
| 2,444,807 | 250,000 | 10.23 ¢ | | 27 |
| 295,714 | 471,656 | 159.50 ¢ | | 28 |
| 50,232,928 | 28,793,504 | 57.32 | | 29 |
| | | | | 30 |
| | | | | 31 |
| | | | | 32 |
| | | | | 33 |
| 50,552,245 | 29,069,191 | 57.50 ¢ | | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|--|--|---|--|---------------------------|
| 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 Req. 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 DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|--|---|--|---------------------------|
| 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 and Supervision and Engineering | | | |
| 50 | 785 Maintenance of Structures and Improvements | | | |
| 51 | 786 Maintenance of Extraction and Refining Equipment | | | |
| 52 | 787 Maintenance of Pipe Lines | | | |
| 53 | 788 Maintenance of Extracted Products Storage Equipment | | | |
| 54 | 789 Maintenance of Compressor Equipment | | | |
| 55 | 790 Maintenance of Gas Measuring and Reg. Equipment | | | |
| 56 | 791 Maintenance of Other Equipment | | | |
| 57 | TOTAL Maintenance (Enter Total of lines 49 thru 56) | — | — | |
| 58 | TOTAL Products Extraction (Enter Total of lines 47 and 57) | — | — | |
| 59 | C. Exploration and Development | | | |
| 60 | Operation | | | |
| 61 | 795 Delay Rentals | | | |
| 62 | 796 Nonproductive Well Drilling | | | |
| 63 | 797 Abandoned Leases | | | |
| 64 | 798 Other Exploration | | | |
| 65 | TOTAL Exploration and Development (Enter Total of lines 61 thru 64) | — | — | |
| | D. Other Gas Supply Expenses | | | |
| 66 | Operation | | | |
| 67 | 800 Natural Gas Well Head Purchases | — | 0 | |
| 68 | 800.1 Natural Gas Well Head Purchases, Intracompany Transfers | | | |
| 69 | 801 Natural Gas Field Line Purchases | | | |
| 70 | 802 Natural Gas Gasoline Plant Outlet Purchases | | | |
| 71 | 803 Natural Gas Transmission Line Purchases | 378,631,587 | 424,172,456 | |
| 72 | 804 Natural Gas City Gate Purchases | 123,729,588 | 195,939,676 | |
| 73 | 804.1 Liquefied Natural Gas Purchases | | | |
| 74 | 805 Other Gas Purchases | | | |
| 75 | (Less) 805.1 Purchased Gas Cost Adjustments | | | |
| 76 | | | | |
| 77 | TOTAL Purchased Gas (Enter Total of lines 67 to 75) | 502,361,175 | 620,112,132 | |
| 78 | 806 Exchange Gas | (1,403,442) | 4,240,963 | |
| 79 | Purchased Gas Expenses | | | |
| 80 | 807.1 Well Expenses -- Purchased Gas | | | |
| 81 | 807.2 Operation of Purchased Gas Measuring Stations | | | |
| 82 | 807.3 Maintenance of Purchased Gas Measuring Stations | | | |
| 83 | 807.4 Purchased Gas Calculations Expenses | | | |
| 84 | 807.5 Other Purchased Gas Expenses | | | |
| 85 | TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84) | — | — | |
| 86 | 808.1 Gas Withdrawn from Storage--Debit | 104,700,662 | 274,611,135 | |
| 87 | (Less) 808.2 Gas Delivered to Storage--Credit | 134,323,289 | 268,178,502 | |
| 88 | 809.1 Withdrawals of Liquefied Natural Gas for Processing--Debt | | | |
| 89 | (Less) 809.2 Deliveries of Natural Gas for Processing--Credit | | | |
| 90 | Gas Used in Utility Operations--Credit | | | |
| 91 | 810 Gas Used for Compressor Station Fuel--Credit | 13,447,279 | 14,161,598 | |
| 92 | 811 Gas Used for Products Extraction--Credit | | | |
| 93 | 812 Gas Used for Other Utility Operations--Credit | 3,818,824 | 5,072,642 | |
| 94 | TOTAL Gas Used in Utility Operations--Credit (Total of lines 91 thru 93) | 17,266,103 | 19,234,240 | |
| 95 | 813 Other Gas Supply Expenses | 411,671 | 310,058 | |
| 96 | TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95) | 454,480,674 | 611,861,546 | |
| 97 | TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65 and 96) | 454,480,674 | 611,861,546 | |

| | | | | |
|---|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| 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 | 368,524 | 55,878 | |
| 104 | 817 Lines Expense | 48,970 | 36,249 | |
| 105 | 818 Compressor Station Expenses | 3,527,675 | 4,078,942 | |
| 106 | 819 Compressor Station Fuel and Power | 7,391,664 | 7,630,590 | |
| 107 | 820 Measuring and Regulating Station Expenses | | | |
| 108 | 821 Purification Expenses | | | |
| 109 | 822 Exploration and Development | | | |
| 110 | 823 Gas Losses | 1,457,846 | 1,591,063 | |
| 111 | 824 Other Expenses | 290,313 | 575,556 | |
| 112 | 825 Storage Well Royalties | 37,599 | 38,765 | |
| 113 | 826 Rents | | | |
| 114 | TOTAL Operation (<i>Enter Total of lines 101 thru 113</i>) | 13,122,591 | 14,007,043 | |
| 115 | Maintenance | | | |
| 116 | 830 Maintenance Supervision and Engineering | 1,763,160 | 1,811,212 | |
| 117 | 831 Maintenance of Structures and Improvements | | | |
| 118 | 832 Maintenance of Reservoirs and Wells | 475,718 | 535,632 | |
| 119 | 833 Maintenance of Lines | 80,379 | 72,512 | |
| 120 | 834 Maintenance of Compressor Station Equipment | 4,157,909 | 5,839,234 | |
| 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>) | 6,477,166 | 8,258,590 | |
| 125 | TOTAL Underground Storage Expenses (<i>Total of lines 114 and 124</i>) | 19,599,757 | 22,265,633 | |
| 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 Fuels | | | |
| 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 Structure and Improvements | | | |
| 138 | 843.3 Maintenance of Gas Holders | | | |
| 139 | 843.4 Maintenance of Purification Equipment | | | |
| 140 | 843.5 Maintenance of Liquefaction Equipment | | | |
| 141 | 843.6 Maintenance of Vaporizing Equipment | | | |
| 142 | 843.7 Maintenance of Compressor Equipment | | | |
| 143 | 843.8 Maintenance of Measuring and Regulating Equipment | | | |
| 144 | 843.9 Maintenance of Other Equipment | | | |
| 145 | TOTAL Maintenance (<i>Enter Total of lines 136 thru 144</i>) | — | — | |
| 146 | TOTAL Other Storage Expenses (<i>Enter Total of lines 134 and 145</i>) | — | — | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|---|---|--|---------------------------|
| 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 Operating (<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>) | 19,599,757 | 22,265,633 | |
| 178 | 3. TRANSMISSION EXPENSES | | | |
| 179 | Operation | | | |
| 180 | 850 Operation Supervision and Engineering | 14,333,947 | 26,924,052 | |
| 181 | 851 System Control and Load Dispatching | 3,974,413 | 3,941,857 | |
| 182 | 852 Communication System Expenses | | | |
| 183 | 853 Compressor Station Labor and Expenses | 1,033,234 | 1,096,101 | |
| 184 | 854 Gas for Compressor Station Fuel | 6,658,141 | 7,423,859 | |
| 185 | 855 Other Fuel and Power for Compressor Stations | | | |
| 186 | 856 Mains Expenses | 1,367,556 | 917,003 | |
| 187 | 857 Measuring and Regulating Station Expenses | 1,951,892 | 1,838,151 | |
| 188 | 858 Transmission and Compression of Gas by Other | 12,706,439 | 15,129,159 | |
| 189 | 859 Other Expenses | 2,731,405 | 3,171,819 | |
| 190 | 860 Rents | | | |
| 191 | TOTAL Operation (<i>Enter Total of lines 180 thru 190</i>) | 44,757,027 | 60,442,001 | |

| | | | | |
|---|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| 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 | 1,793,094 | 1,852,814 | |
| 196 | 864 Maintenance of Compressor Station Equipment | 1,361,491 | 2,441,799 | |
| 197 | 865 Maintenance of Measuring and Reg. Station Equipment | 24,732 | 38,237 | |
| 198 | 866 Maintenance of Communicating Equipment | 6,239,378 | 7,097,300 | |
| 199 | 867 Maintenance of Other Equipment | | | |
| 200 | TOTAL Maintenance (Enter Total lines 193 thru 199) | 9,418,695 | 11,430,150 | |
| 201 | TOTAL Transmission Expenses (Enter Total of lines 191 and 200) | 54,175,722 | 71,872,151 | |
| 202 | 4. DISTRIBUTION EXPENSES | | | |
| 203 | Operation | | | |
| 204 | 870 Operation Supervision and Engineering | | | |
| 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 | 22,988,000 | 22,130,755 | |
| 209 | 875 Measuring and Regulating Station Expenses--General | 1,080,952 | 1,737,044 | |
| 210 | 876 Measuring and Regulating Station Expenses--Industrial | | | |
| 211 | 877 Measuring and Regulating Station Expenses--City Gate Check Station | 2,743,225 | 2,985,481 | |
| 212 | 878 Meter and House Regulator Expenses | 11,772,955 | 13,784,583 | |
| 213 | 879 Customer Installations Expenses | 25,484,113 | 27,725,046 | |
| 214 | 880 Other Expenses | 20,821,966 | 25,488,333 | |
| 215 | 881 Rents | | | |
| 216 | TOTAL Operation (Enter Total of lines 204 thru 215) | 84,891,211 | 93,851,242 | |
| 217 | Maintenance | | | |
| 218 | 885 Maintenance Supervision and Engineering | | | |
| 219 | 886 Maintenance of Structures and Improvements | | | |
| 220 | 887 Maintenance of Mains | 9,430,236 | 13,624,082 | |
| 221 | 888 Maintenance of Compressor Station Equipment | | | |
| 222 | 889 Maintenance of Meas. and Reg. Sta. Equip.--General | 4,623,519 | 4,867,916 | |
| 223 | 890 Maintenance of Meas. and Reg. Sta. Equip.--Industrial | | | |
| 224 | 891 Maintenance of Meas. and Reg. Sta. Equip.--City Gate Check Station | 1,383,095 | 1,443,206 | |
| 225 | 892 Maintenance of Services | 2,751,496 | 3,604,149 | |
| 226 | 893 Maintenance of Meters and House Regulators | 2,223,279 | 3,324,263 | |
| 227 | 894 Maintenance of Other Equipment | 477,627 | 1,976,851 | |
| 228 | TOTAL Maintenance (Enter Total lines 218 thru 227) | 20,889,252 | 28,840,467 | |
| 229 | TOTAL Distribution Expenses (Enter Total lines 216 and 228) | 105,780,463 | 122,691,709 | |
| 230 | 5. CUSTOMER ACCOUNTS EXPENSES | | | |
| 231 | Operation | | | |
| 232 | 901 Supervision | 1,148,915 | 1,870,841 | |
| 233 | 902 Meter Reading Expenses | 4,738,425 | 4,565,081 | |
| 234 | 903 Customer Records and Collection Expenses | 38,167,286 | 47,543,723 | |
| 235 | 904 Uncollectible Accounts | 16,924,961 | 19,043,760 | |
| 236 | 905 Miscellaneous Customer Accounts Expenses | 28,307,621 | 26,436,832 | |
| 237 | TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236) | 89,287,208 | 99,460,237 | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|---|---|--|---------------------------|
| 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 | 460,733 | 277,349 | |
| 241 | 908 Customer Assistance Expenses | 20,426,319 | 20,985,593 | |
| 242 | 909 Informational and Instructional Expenses | 1,411,902 | 1,354,693 | |
| 243 | 910 Miscellaneous Customer Service and Informational Expenses | 1,600,247 | 2,835,014 | |
| 244 | TOTAL Customer Service and Information Expenses (Lines 240 thru 243) | 23,899,201 | 25,452,649 | |
| 245 | 7. SALES EXPENSES | | | |
| 246 | Operation | | | |
| 247 | 911 Supervision | | | |
| 248 | 912 Demonstrating and Selling Expenses | 50,661,358 | 52,944,716 | |
| 249 | 913 Advertising Expenses | | | |
| 250 | 916 Miscellaneous Sales Expenses | | | |
| 251 | TOTAL Sales Expenses (Enter Total of lines 247 thru 250) | 50,661,358 | 52,944,716 | |
| 252 | 8. ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| 253 | Operation | | | |
| 254 | 920 Administrative and General Salaries | 36,053,904 | 34,936,193 | |
| 255 | 921 Office Supplies and Expenses | 13,440,573 | 18,332,757 | |
| 256 | (Less) (922) Administrative Expenses Transferred--Cr. | 15,405,890 | 16,396,781 | |
| 257 | 923 Outside Services Employed | 8,577,345 | 13,933,709 | |
| 258 | 924 Property Insurance | 1,214,387 | 926,685 | |
| 259 | 925 Injuries and Damages | 9,180,615 | 5,591,552 | |
| 260 | 926 Employee Pensions and Benefits | 32,830,335 | 33,908,482 | |
| 261 | 927 Franchise Requirements | | | |
| 262 | 928 Regulatory Commission Expenses | 17,808 | (10,679) | |
| 263 | (Less) (929) Duplicate Charges--Cr. | | | |
| 264 | 930.1 General Advertising Expenses | 974,311 | 4,472,167 | |
| 265 | 930.2 Miscellaneous General Expenses | 7,025,203 | 9,258,731 | |
| 266 | 931 Rents | 44,861,728 | 45,152,833 | |
| 267 | TOTAL Operation (Enter Total of lines 254 thru 266) | 138,770,319 | 150,105,649 | |
| 268 | Maintenance | | | |
| 269 | 935 Maintenance of General Plant | 862,658 | 1,833,225 | |
| 270 | TOTAL Administrative and General Exp (Total of lines 267 and 269) | 139,632,977 | 151,938,874 | |
| 271 | TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270) | 937,517,360 | 1,158,487,515 | |
| 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) | | 12/31/23 | | |
| 2. Total Regular Full-Time Employees | | 1,738 | | |
| 3. Total Part-Time and Temporary Employees | | 0 | | |
| 4. Total Employees | | 1,738 | | |
| NOTE: DTE Corporate Services (Estimated Employee Equivalents) | | 787 | | |
| Total Employees / Equivalents | | 2,525 | | |

| | | | |
|---|---|---|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| 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 follow:</p> <p>800 Natural Gas Well Head Purchases. 801 Natural Gas Field Line Purchases. 802 Natural Gas Gasoline Plant Outlet Purchases. 803 Natural Gas Transmission Line Purchases. 803.1 Off-System Gas Purchases. 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 to 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 contact 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 discounted 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) - Report the names of all sellers.</u> Abbreviations may be used where necessary.</p> <p><u>Column (c) - Give the name of the producing field only</u> 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 larges volume. Use a footnote to list the other fields or plants involved.</p> <p><u>Columns (d) and (e) - Designate the state and county</u> 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) - Show date of the gas purchase contract.</u> If gas is purchased under a renegotiated contract, show the date of the original contract and the date of the renegotiated contract on the following line in brackets. If new acreage is dedicated by ratification of an existing contract show the date of the ratification, rather than the date of the original contract. If gas is being sold from a different reservoir than the original dedicated acreage pursuant to Section 2.56(f)(2) of the Commission's Rules of Practice and Procedure, place the letter "A" after the contract date.</p> <p>If the purchase was permanently discontinued during the reporting year, so indicate by an asterisk (*) in Column (f).</p> <p><u>Column (g) - Show for each purchase the approximate</u> Btu per cubic foot.</p> <p><u>Column (h) - State the volume of purchased gas as</u> 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) - State the dollar amount (omit cents) paid</u> and previously paid for the volumes of gas shown in Column (h).</p> <p><u>Column (j) - State the average cost per Mcf to the</u> 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 DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|---|--|--|---|
| EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) | | | | |
| 1. Report below particulars (details) concerning the gas volumes and related dollar amounts of natural gas exchange transactions during the year. Minor | | transactions (less than 100,000 Mcf) may be grouped. 2. Also give the particulars (details) call for concerning each natural gas exchange where consideration | | |
| Line No. | Name of Company (Designate associated companies with an asterisk) (a) | Exchange Gas Received | | |
| | | Point of Receipt (City, state, etc.) (b) | Mcf (c) | Debit (Credit) Account 242 (d) |
| 1 | | | | |
| 2 | Consumers Energy Company | Received by Displacement | 309,944 | — |
| 3 | | | | |
| 4 | ANR Pipeline Company | | | |
| 5 | Spot Purchases - Post Rate Order 636 | Received by Cashout | — | — |
| 6 | Interconnect Balancing Agreement | Received by Displacement | 2,261,964 | 1,480,579 |
| 7 | | | | |
| 8 | Union Gas | Received by Displacement | 388,923 | — |
| 9 | | | | |
| 10 | Great Lakes Transmission Company | Received by Displacement | 710,663 | (94,384) |
| 11 | | | | |
| 12 | Panhandle | Received by Displacement | 522,540 | (195,228) |
| 13 | | | | |
| 14 | DTM Michigan Gathering Company / Wet Header | Received by Displacement | 1,192,946 | — |
| 15 | | | | |
| 16 | Other Gas Utilities | Received by Displacement | 155,345 | 339,474 |
| 17 | | | | |
| 18 | Vector Pipeline | Received by Displacement | 860,365 | 1,301,831 |
| 19 | | | | |
| 20 | DTM Gas Storage Company | Received by Displacement | 480,284 | (183,515) |
| 21 | | | | |
| 22 | DTM Michigan Gathering Company | Received by Displacement | — | — |
| 23 | | | | |
| 24 | Nexus | Received by Displacement | 932,769 | 1,651,668 |
| 25 | | | | |
| 26 | Saginaw Bay | Received by Displacement | 375,583 | — |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | Respondent records net exchange gas transactions monthly to account 242 or 174 and account 806. | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |
| 43 | | | | |
| 44 | | | | |
| 45 | TOTAL | | 8,191,326 | 4,300,425 |

| | | | | | |
|--|---|--|---|-------------|----|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
| EXCHANGE GAS TRANSACTION (Account 806, Exchange Gas) (Continued) | | | | | |
| was received or paid in performance of gas exchange services. 3. List individually net transactions occurring during the year for each rate schedule. | | 4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system. | | | |
| Exchange Gas Delivered | | | Line No. | | |
| Point of Delivery (City, state, etc.) (e) | Mcf (f) | Debit (Credit) Account 174 (g) | | | |
| | | Excess Mcf Received or Delivered (h) | Debit (Credit) Account 806 (i) | 1 | |
| Delivered by Displacement | (312,094) | 5,093 | (2,150) | (5,093) | 2 |
| | | | | | 3 |
| | | | | | 4 |
| Delivered by Cashout | — | — | — | — | 5 |
| Delivered by Displacement | (2,702,337) | 446,093 | (440,373) | (1,926,672) | 6 |
| | | | | | 7 |
| Delivered by Displacement | (357,302) | (172,426) | 31,621 | 172,426 | 8 |
| | | | | | 9 |
| Delivered by Displacement | (555,639) | (596,227) | 155,024 | 690,611 | 10 |
| | | | | | 11 |
| Delivered by Displacement | (446,783) | — | 75,757 | 195,228 | 12 |
| | | | | | 13 |
| Delivered by Displacement | (861,634) | (1,735,166) | 331,312 | 1,735,166 | 14 |
| | | | | | 15 |
| Delivered by Displacement | (269,771) | 142,996 | (114,426) | (482,470) | 16 |
| | | | | | 17 |
| Delivered by Displacement | (1,139,971) | — | (279,606) | (1,301,831) | 18 |
| | | | | | 19 |
| Delivered by Displacement | (427,334) | — | 52,950 | 183,515 | 20 |
| | | | | | 21 |
| Delivered by Displacement | — | — | — | — | 22 |
| | | | | | 23 |
| Delivered by Displacement | (1,303,774) | 38,160 | (371,005) | (1,689,828) | 24 |
| | | | | | 25 |
| Delivered by Displacement | (152,465) | (1,025,506) | 223,118 | 1,025,506 | 26 |
| | | | | | 27 |
| | | | | | 28 |
| | | | | | 29 |
| | | | | | 30 |
| | | | | | 31 |
| | | | | | 32 |
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| | | | | | 40 |
| | | | | | 41 |
| | | | | | 42 |
| | | | | | 43 |
| | | | | | 44 |
| | (8,529,104) | (2,896,983) | (337,778) | (1,403,442) | 45 |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | | Year of Report 2023/Q4 | |
|--|---|---|----------------|--|----------------|---|--|
| EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued) | | | | | | | |
| 5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions. | | | | 6. Report the pressure base of measurement of gas volumes at 14.73 psia at 60°F. | | | |
| Line No. | Name of Company (Designate associated companies with an asterisk) (a) | Charges Paid or Payable by Respondent | | Revenues Received or Receivable by Respondent | | FERC Tariff Rate Schedule Identification (n) | |
| | | Amount (j) | Account (k) | Amount (l) | Account (m) | | |
| 1 | N/A | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | N/A | | | | | | |
| 6 | N/A | | | | | | |
| 7 | | | | | | | |
| 8 | N/A | | | | | | |
| 9 | | | | | | | |
| 10 | N/A | | | | | | |
| 11 | | | | | | | |
| 12 | N/A | | | | | | |
| 13 | | | | | | | |
| 14 | N/A | | | | | | |
| 15 | | | | | | | |
| 16 | N/A | | | | | | |
| 17 | | | | | | | |
| 18 | N/A | | | | | | |
| 19 | | | | | | | |
| 20 | N/A | | | | | | |
| 21 | | | | | | | |
| 22 | N/A | | | | | | |
| 23 | | | | | | | |
| 24 | N/A | | | | | | |
| 25 | | | | | | | |
| 26 | N/A | | | | | | |
| 27 | | | | | | | |
| 28 | Imbalance fees on off-system | | | — | — | | |
| 29 | transportation agreements. | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
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| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | | | | | | | |
| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | | | | | | | |
| 45 | TOTAL | \$ — | | \$ — | | | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | |
|---|---|---|------------------------|--|----------------------------------|------------------------|-------------------------|
| 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 | Gas use for Products Extractions--Cr. (Trans) | 854 | 1,628,438 | 6,273,681 | 385.26 | | |
| 2 | 810 Gas used for Compressor Station Fuel--Cr (Storage) | 819 | 1,851,196 | 7,173,598 | 387.51 | | |
| | Total account 810 | | 3,479,634 | 13,447,279 | 386.46 | | |
| 3 | Gas Shrinkage and Other Usage in Respondent's Own Proc. | | | | | | |
| 4 | Gas Shrinkage, Etc. for Resondent'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 | Oper. of Dist. Service Bldgs. (Dist) | 819, 854, 874, 877, 930.2 | 50,012 | 203,198 | 406.30 | | |
| 8 | Oper. of Undgr. Stg. Wells (Storage) | 816 | 86,657 | 357,790 | 412.88 | | |
| 9 | Other (Storage) | 818 | — | — | — | | |
| 10 | Undgr. Stor. Gas Losses (Storage) | 823 | 217,196 | 838,596 | 386.10 | | |
| 11 | Undgr. Storage Well Royalties (Storage) | 825 | 8,739 | 35,471 | 405.89 | | |
| 12 | Transmission Compression - others (Trans) | 858 | 343,960 | 1,353,579 | 393.53 | | |
| 13 | Oper. of City Gate Stations (Dist) | 877 | 233,152 | 938,060 | 402.34 | | |
| 14 | Other Operation Expenses (Storage) | 830 | — | — | — | | |
| 15 | Other Operation Expenses (Storage) | 832 | 75 | 298 | 397.33 | | |
| 16 | Other Operation Expenses (Trans) | 857 | 17,482 | 70,088 | 400.92 | | |
| 17 | Other (may include capital) (primarily Trans) | 818, 834, 850, 854, 858, 874 | 6,817 | 21,744 | 318.97 | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | Total account 812 | | 964,090 | 3,818,824 | 396.11 | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | TOTAL | | 4,443,724 | 17,266,103 | 388.55 | | |

| | | | |
|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858) | | | |
| 1. Report below particulars (details) concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Mcf (Bcf) and amounts of payments for such services during the year. | | Minor items (less than 1,000,000 Mcf) must be grouped. 2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from | |
| Line No. | Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a) | Distance Transported (In miles) (b) | |
| 1 | ANR Pipeline Company (1) | | |
| 2 | | | |
| 3 | Great Lakes Gas Transmission (2) | | |
| 4 | | | |
| 5 | Union Gas (3) | | |
| 6 | | | |
| 7 | Vector Pipeline (4) | | |
| 8 | | | |
| 9 | Panhandle (5) | | |
| 10 | | | |
| 11 | Nexus (6) | | |
| 12 | | | |
| 13 | Other (7) | | |
| 14 | | | |
| 15 | | | |
| 16 | (1) Expenses represent: | | |
| 17 | a.) Transmission from ANR's Woolfolk Receipt Point to Grand Rapids. | | |
| 18 | b.) Transmission from the Columbus Meter Station to the Niagara Interconnection. | | |
| 19 | | | |
| 20 | c.) Transmission to/from Blue Lake Storage | | |
| 21 | d.) Transmission to/from Washington 10 | | |
| 22 | | | |
| 23 | (2) Transmission from various points on Great Lake's system to various DTE Gas points. | | |
| 24 | | | |
| 25 | | | |
| 26 | (3) Transmission from various points on Union Gas' system to various DTE Gas points. | | |
| 27 | | | |
| 28 | | | |
| 29 | (4) Transmission from various points on Vector Pipeline's system to Various DTE Gas points. | | |
| 30 | | | |
| 31 | | | |
| 32 | (5) Transmission from various points on Panhandle Eastern's system to River Rouge. | | |
| 33 | | | |
| 34 | | | |
| 35 | (6) Transmission from various points on Nexus Pipeline's system to Various DTE Gas points. | | |
| 36 | | | |
| 37 | | | |
| 38 | (7) Other - includes Loan Gas/Park Gas and Title Transfers | | |
| 39 | | | |
| 40 | (8) Mcf of gas rec'd and delivered: | | |
| 41 | Volumes are moved primarily on a fixed fee basis so volumes are not tracked. | | |
| 42 | | | |
| 43 | | | |
| 44 | | | |
| 45 | | | |
| 46 | TOTAL | | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|--|---|---|---|----------|
| TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858) (Continued) | | | | |
| which received. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system. | | 3. If the Mcf of gas received differs from the Mcf delivered, explain in a footnote the reason for difference, i.e. uncompleted deliveries, allowance for transmission loss, etc. | | |
| Mcf of Gas Delivered (14.73 psia at 60°F) (c) | Mcf of Gas Received (14.73 psia at 60°F) (d) | Amount of Payment (In dollars) (e) | Amount per Mcf of Gas Received (In cents) (f) | Line No. |
| (8) | (8) | \$ 10,168,383 | (8) | 1 |
| (8) | (8) | — | (8) | 2 |
| (8) | (8) | — | (8) | 3 |
| (8) | (8) | — | (8) | 4 |
| (8) | (8) | — | (8) | 5 |
| (8) | (8) | — | (8) | 6 |
| (8) | (8) | — | (8) | 7 |
| (8) | (8) | — | (8) | 8 |
| (8) | (8) | — | (8) | 9 |
| (8) | (8) | — | (8) | 10 |
| (8) | (8) | — | (8) | 11 |
| (8) | (8) | 2,538,056 | (8) | 12 |
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| | | | | 44 |
| | | | | 45 |
| | | \$12,706,439 | | 46 |

| | | | |
|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| LEASE RENTAL CHARGED | | | |
| <p>1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.</p> <p>2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000, the data called for in column a, b (description only), f, g and j.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.</p> | | <p>5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-ended leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replaced under term of the lease or for pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.</p> <p>6. In column (a) report the name of the Lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.</p> <p>7. In column (b) for each leasing arrangement, report in order, classified by production plant, storage plant, transmission line, distribution system, or other operating unit or system, followed by any other leasing arrangement not covered under the preceding classifications:</p> | |
| A. LEASE RENTALS CHARGED TO GAS OPERATING EXPENSES | | | |
| Name of Lessor (a) | Basic Details of Lease (b) | Terminal Dates of Leases, Primary (P) or Renewal (R) (c) | |
| Auto-Owners Insurance Company | Site lease Traverse City | 5/31/2023 (R) | |
| VREI | Office Lease, Grand Rapids | 11/30/2025 (R) | |
| Green Allen | Storage Facility, Allen Road | 3/31/2051 (R) | |
| Wheels Inc. | Truck Fleet | 11/30/2023 (P) | |

** See Gas Plant Instruction 6 & Operating Expense Instruction 3 of the Uniform System of Accounts.

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | | | |
|---|---|--|---------------------------|---------------------|--------------|------------------------|--|
| LEASES RENTALS CHARGED (Continued) | | | | | | | |
| <p>Description of the property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancellable by either party and the cancellation conditions, the tax treatment used, the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility of the respondent for operation and maintenance expenses and replacement of property. The above information is to be reported with initiation of the lease and thereafter when changed or every five years, whichever occurs first.</p> <p>8. Report in column (d), as of the date of the current lease term, the original cost of the property leased, estimated if not known, or the fair market of the property if greater than original cost and indicate as shown. If leased property is part of a large unit, such as part of a building, indicate without associating any cost or value with it.</p> | | <p>9. Report in column (k) below the estimated remaining annual charges under the current term of the lease. Do not apply a present value to the estimate. Assume that cancellable leases will not be cancelled when estimating the remaining charges.</p> <p>* See definition on page 226 (B)</p> | | | | | |
| A. LEASE RENTALS CHARGED TO GAS OPERATING EXPENSES | | | | | | | |
| Original Cost (O) or Fair Market Value (F) of Property (d) | Expenses to be Paid by Lessee Itemize (e) | AMOUNT OF RENT - CURRENT TERM | | | | Account Charged (j) | Remaining Annual Charges Under Lease Est. if Not Known (k) |
| | | Current Year | | Accumulated to Date | | | |
| | | Lessor (f) | Other (g) | Lessor (h) | Other (i) | | |
| | | 34,325 | | \$ 761,760 | | 879 | — |
| | | 86,417 | | \$ 345,755 | | 878 | 165,762 |
| | | 153,114 | | 18,367,321 | | 878 | 3,579,000 |
| | | 70,785 | | 109,395 | | 107 | — |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|---|--|---------------------------|
| OTHER GAS SUPPLY EXPENSES (Account 813) | | | |
| Report other gas supply expenses by descriptive titles which expenses separately. Indicate the functional classification clearly indicate the nature of such expenses. Show maintenance and purpose of property to which any expenses relate. | | | |
| Line No. | Description (a) | Amount (In dollars) (b) | |
| 1 | Carbon Offset | 140,600 | |
| 2 | Renewable Natural Gas Premium | 271,071 | |
| 3 | | | |
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| 47 | | | |
| 48 | | | |
| 49 | | | |
| 50 | TOTAL | 411,671 | |

| | | | | |
|---|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas) | | | | |
| 1 | Industry association dues | | | 1,355,559 |
| 2 | Experimental and general research expenses | | | |
| 3 | Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent | | | |
| 4 | Other expenses (Items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2), recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown) | | | |
| 5 | Other Environmental Remediation Costs | | | 14,970 |
| 6 | CNG Fuel, Co. Use Gas for Utility Operations | | | 31,719 |
| 7 | Amortization of Deferred MGP Environmental Remediation Costs | | | 5,045,935 |
| 8 | Shareholder Department labor, Registrar and Proxy Expenses | | | 161,384 |
| 9 | Directors Fees and Expenses | | | 318,463 |
| 10 | Investment Recovery | | | 83,107 |
| 11 | Corporate and affiliate allocations, net | | | 160,825 |
| 12 | Misc. Other (41) | | | (146,759) |
| 13 | | | | |
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| 48 | | | | |
| 49 | TOTAL | | | 7,025,203 |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|---|---|--|--|---|
| DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Account 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 plan, manufactured gas | — | — | — |
| 3 | Production and gathering plant, natural gas | — | — | — |
| 4 | Products extraction plant | — | — | — |
| 5 | Underground gas storage plant | 13,164,681 | — | — |
| 6 | Other storage plant | — | — | — |
| 7 | Base load LNG terminating and processing plant | — | — | — |
| 8 | Transmission plant | 15,679,906 | — | — |
| 9 | Distribution plant | 143,660,596 | — | — |
| 10 | General plant | 12,397,658 | — | — |
| 11 | Common plant-gas | | | |
| 12 | | | | |
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| 24 | | | | |
| 25 | TOTAL | 184,902,841 | — | — |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|---|---|--|---|-------------|
| DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 402.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (Continued) | | | | |
| <p>manner in which column (b) balances are obtained. If average balances, state the method of averaging used.</p> <p>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.</p> <p>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.</p> <p>3. If provisions for depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.</p> | | | | |
| 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. |
| 13,639,994 | — | 13,639,994 | Intangible plant | 1 |
| — | — | — | Production plant, manufactured gas | 2 |
| — | — | — | Production and gathering plant, natural gas | 3 |
| — | — | — | Products extraction plant | 4 |
| — | — | 13,164,681 | Underground gas storage plant | 5 |
| — | — | — | Other storage plant | 6 |
| — | — | — | Base load LNG terminating and processing plant | 7 |
| — | — | 15,679,906 | Transmission plant | 8 |
| — | — | 143,660,596 | Distribution plant | 9 |
| — | — | 12,397,658 | General plant | 10 |
| | | — | Common plant-gas | 11 |
| | | | | 12 |
| | | | | 13 |
| | | | | 14 |
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| | | | | 22 |
| | | | | 23 |
| | | | | 24 |
| 13,639,994 | — | 198,542,835 | TOTAL | 25 |
| | | | | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|---|---|---|
| DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued) | | | |
| Section B. Factors Used in Estimating Depreciation Charges | | | |
| Line No. | Functional Classification (a) | Depreciation Plant Base (Thousands) (b) | Applied Depr. Rate(s) (Percent) (c) |
| 1 | Underground Gas Storage Plant | 545,119 | 2.44% |
| 2 | Transmission Plant | 1,029,267 | 1.55% |
| 3 | Distribution Plant | 5,421,887 | 2.84% |
| 4 | General Plant | 232,227 | 5.38% |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| <p>Notes to Depreciation, Depletion and Amortization of Gas Plant</p> <p>(1) Amounts in column (b) are the average of the beginning and ending balances for 2023.</p> <p>(2) Not included in the Depreciable Balance for General Plant are several transportation Plant Accounts which were depreciated in the clearing accounts. The average plant balance for these accounts is \$156 million. The depreciation expense associated with these accounts is \$11 million.</p> | | | |

| | | | |
|---------------------------------------|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
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| PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS | | | |
|--|--|--|---------|
| <p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425) -- Describe the nature of items included in the account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i> -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, <i>Donations</i>; 426.2, <i>Life Insurance</i>; 426.3, <i>Penalties</i>; 426.4, <i>Expenditures for Certain Civic, Political and Related Activities</i>; and 426.5, <i>Other</i></p> | | <p><i>Deductions, of the Uniform System of Accounts. Amounts of less than \$10,000 may be grouped by classes within the above accounts.</i></p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p> | |
| Line No. | Item (a) | Amount (b) | |
| 1 | Miscellaneous Amortization (Account 425) | | |
| 2 | None | — | |
| 3 | TOTAL Miscellaneous Amortization | — | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | Miscellaneous Income Deductions (Account 426.1-426.5) | | |
| 8 | Account 426.1 Olympia Entertainment Events - Corporate Sponsorship | 100,717 | |
| 9 | Account 426.1 Corporate Donations | 291,493 | |
| 10 | TOTAL Donations | 392,210 | |
| 11 | | | |
| 12 | Account 426.2 Life Insurance | — | |
| 13 | | | |
| 14 | Account 426.3 Other Penalties | 55,000 | |
| 15 | TOTAL Penalties | 55,000 | |
| 16 | | | |
| 17 | Account 426.4 Political and Civic Activities (1) | 823,403 | |
| 18 | | | |
| 19 | Account 426.5 Capital Cost Disallowance (U-20940) | 0 | |
| 20 | Account 426.5 Grantor Trust - Investment Loss / Admin cost | 1,655,548 | |
| 21 | TOTAL Other Deductions | 1,655,548 | |
| 22 | | | |
| 23 | TOTAL Miscellaneous Deductions | 2,926,161 | |
| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | Interest on Debt to Associated Companies (Account 430) | | |
| 29 | Associated Company | Interest Rate | |
| 30 | DTE Energy Company | Variable | 54,727 |
| 31 | Blue Lake Holdings, Inc. | Variable | 69,851 |
| 32 | Gas Servicing Company | Variable | 64,852 |
| 33 | TOTAL Interest on Debt to Associated Companies | | 189,430 |
| 34 | | | |
| 35 | | | |
| 36 | | | |
| 37 | | | |
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| 39 | | | |
| 40 | | | |
| 41 | (1) Details of Political and Civic Activities are provided on Page 343 | | |
| 42 | | | |

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|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS (continued) | | | |
| <p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425) -- Describe the nature of items included in the account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i> -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, <i>Donations</i>; 426.2, <i>Life Insurance</i>; 426.3, <i>Penalties</i>; 426.4, <i>Expenditures for Certain Civic, Political and Related Activities</i>; and 426.5, <i>Other</i></p> | | <p><i>Deductions, of the Uniform System of Accounts. Amounts of less than \$10,000 may be grouped by classes within the above accounts.</i></p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p> | |
| Line No. | Item (a) | Amount (b) | |
| 1 | | | |
| 2 | (d) - Other Interest Expenses (Account 431) | <u>Interest Rate (%)</u> | |
| 3 | | | |
| 4 | External Debt - Interest on short-term borrowings | 4.63 - 5.55 | 2,776,140 |
| 5 | | | |
| 6 | External Debt - Bank fees & Lines of Credit fees | Variable | 674,470 |
| 7 | | | |
| 8 | Regulatory item - Gas Cost Recovery (GCR) | Variable | 409,746 |
| 9 | | | |
| 10 | Regulatory item - Energy Waste Reduction (EWR) | 4.63 - 5.55 | 110,811 |
| 11 | | | |
| 12 | Other - Customer deposits | 5.00 | 408,232 |
| 13 | | | |
| 14 | Other - Gas Customer Choice Supplier Deposits | 4.63 - 5.55 | 56,205 |
| 15 | | | |
| 16 | Other - Tax related | 5.65 | 25,371 |
| 17 | | | |
| 18 | Other - Michigan Business Tax audit settlement | 4.25 - 6.40 | (446,753) |
| 19 | | | |
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| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| 29 | | | |
| 30 | TOTAL - Other Interest Expenses (Account 431) | | 4,014,222 |
| 31 | | | |
| 32 | | | |
| 33 | | | |
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| 35 | | | |
| 36 | | | |
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|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS | | | |
| <p>1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.</p> <p>2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) -- Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.</p> <p>3. Nonutility Operations (Accounts 417 and 417.1) -- Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the basis of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.</p> <p>4. Nonoperating Rental Income (Account 418) -- For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.</p> <p>5. Equity in earnings of subsidiary companies (Account 418.1) -- Report the utility's equity in the earnings or losses of each subsidiary company for the year.</p> <p>6. Interest and Dividend Income (Account 419) -- Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.</p> <p>7. Miscellaneous Nonoperation Income (Account 421) -- Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.</p> | | | |
| Line No. | Item (a) | Amount (b) | |
| 1 | <u>Income from Merchandising, Jobbing and Contract Work (Account 415, 416)</u> | | |
| 2 | Revenue from Merchandise Sales and Contract Work | 584,456 | |
| 3 | Expense from Merchandise Sales and Contract Work | (589,113) | |
| 4 | | (4,657) | |
| 5 | <u>Income from Non-Utility Operations (Accounts 417 and 417.1)</u> | | |
| 6 | Revenues from Non-Utility operations | — | |
| 7 | Expenses from Non-Utility operations | 411 | |
| 8 | | 411 | |
| 9 | | | |
| 10 | <u>Nonoperating Rental Income (Account 418)</u> | — | |
| 11 | | | |
| 12 | <u>Equity in Earnings of Subsidiary Companies (418.1)</u> | | |
| 13 | Blue Lake Holdings Inc | 1,037,059 | |
| 14 | | 1,037,059 | |
| 15 | <u>Interest and Dividend Income (Account 419)</u> | | |
| 16 | Interest Revenue from Vector Pipeline, L.P. | 3,021,247 | |
| 17 | Interest Revenue with associated companies | 3,475,772 | |
| 18 | Interest on Temporary Investments | 265,317 | |
| 19 | Interest on Energy Waste Reduction Program | (20,924) | |
| 20 | Interest on Gas Cost Recovery Program | 165,162 | |
| 21 | Interest on Grantor Trust | 558,154 | |
| 22 | Interest on Financing of Customer Attachment Program | 1,338,990 | |
| 23 | | 8,803,718 | |

| | | | |
|--------------------|--|----------------------------|----------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| DTE Gas Company | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |

PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Cont.)

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.

2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) -- Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.

3. Nonutility Operations (Accounts 417 and 417.1) -- Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the basis of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.

4. Nonoperating Rental Income (Account 418) -- For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.

5. Equity in earnings of subsidiary companies (Account 418.1) -- Report the utility's equity in the earnings or losses of each subsidiary company for the year.

6. Interest and Dividend Income (Account 419) -- Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.

7. Miscellaneous Nonoperation Income (Account 421) -- Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.

| Line No. | Item (a) | Amount (b) |
|----------|---|------------|
| 1 | <u>Allowance for Other Funds Used During Construction (Account 419.1)</u> | |
| 2 | AFUDC Equity | 2,061,911 |
| 3 | | |
| 4 | <u>Miscellaneous Nonoperating Income (Account 421)</u> | |
| 5 | Grantor Trust Income | 5,541,838 |
| 6 | Equity earnings in Detroit Investment Fund | 158,911 |
| | Other | 227,289 |
| 7 | | 5,928,038 |
| 8 | | |
| 9 | TOTAL OTHER INCOME | 17,825,658 |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
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|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES (Account 426.4) | | | |
| 1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda. Legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4. 2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in | | reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising. 3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity. 4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state. 5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown. NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes. | |
| Line No. | Item (a) | Amount (b) | |
| 1 | | | |
| 2 | | | |
| 3 | Outside Contract Services | \$ | 141,981 |
| 4 | | | |
| 5 | Dues & Assessments and Fees | | 103,679 |
| 6 | | | |
| 7 | Lobbying, Political Contributions and Memberships | | 8,822 |
| 8 | | | |
| 9 | Recruiting and Relocation Expenses | | — |
| 10 | | | |
| 11 | Other State and Federal Legislative Advocacy Expenses (33) | | 568,921 |
| 12 | | | |
| 13 | | | |
| 14 | TOTAL State and Federal Legislative Advocacy Expenses | \$ | 823,403 |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
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| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|---|--|--|--|-------------------------------------|---|
| REGULATORY COMMISSION EXPENSES | | | | | |
| 1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which | | such a body was a party. 2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility. | | | |
| Line No. | Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case). (a) | Assessed by Regulatory Commission (b) | Expenses of Utility (c) | Total Expenses to Date (d) | Deferred in Account 186 at Beginning of Year (e) |
| 1 | | | | | |
| 2 | General Pricing and Regulation | — | 17,808 | 17,808 | — |
| 3 | Various MPSC Cases, Customer Complaints, | | | | |
| 4 | Certificates of Public Convenience and Necessity, | | | | |
| 5 | Gas Customer Choice | | | | |
| 6 | | | | | |
| 7 | Main Gas Rate Case | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | NOTE: Regulatory Affairs Labor is charged to a | | | | |
| 11 | general Internal Order and it can not be determined | | | | |
| 12 | what portion is attributed to specific DTE Gas case work. | | | | |
| 13 | | | | | |
| 14 | Utility Assessment | 3,416,516 | — | 3,416,516 | — |
| 15 | PA 304 Intervener Funding | 169,842 | — | 169,842 | — |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
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| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| 44 | | | | | |
| 45 | | | | | |
| 46 | TOTAL | \$ 3,586,358 | \$ 17,808 | \$ 3,604,166 | \$ — |

| | | | | | | | |
|--|-----------------|--------------|---|---|--|--|----------|
| Name of Respondent DTE Gas Company | | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
| REGULATORY COMMISSION EXPENSES (Continued) | | | | | | | |
| 3. Show in column (k) any expenses incurred in prior years which are amortized. List in column (a) the period of amortization. | | | | for Account 186. | | | |
| 4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 233 | | | | 5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts. | | | |
| | | | | 6. Minor items (less than \$25,000 may be grouped). | | | |
| EXPENSES INCURRED DURING YEAR | | | | AMORTIZED DURING YEAR | | Deferred in Account 186, End of Year (l) | Line No. |
| CHARGED CURRENTLY TO | | | Deferred to Account 186 (i) | Contra Account (j) | Amount (k) | | |
| Department (f) | Account No. (g) | Amount (h) | | | | | |
| Gas | 928 | 17,808 | — | | — | — | 1 |
| | | | | | | | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| | | | | | | | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| | | — | — | | — | — | 9 |
| | | | | | | | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| GAS | 408.1 | 3,416,516 | — | | — | — | 13 |
| GAS | 408.1 | 169,842 | — | | — | — | 14 |
| | | | | | | | 15 |
| | | | | | | | 16 |
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| | | | | | | | 41 |
| | | | | | | | 42 |
| | | | | | | | 43 |
| | | | | | | | 44 |
| | | \$ 3,604,166 | \$ — | | \$ — | \$ — | 45 |
| | | | | | | | 46 |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|---|--|--|---------------------------|
| DISTRIBUTION OF SALARIES AND WAGES | | | | |
| Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to <i>Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts</i> | | in the appropriate lines and columns provided. In determining the segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. | | |
| Line No. | Classification (a) | Direct Payroll Distribution (b) | Allocation of Payroll Charged for Clearing Accounts (c) | Total (d) |
| 1 | Electric | | | |
| 2 | Operation | | | |
| 3 | Production | | | |
| 4 | Transmission | | | |
| 5 | Distribution | | | |
| 6 | Customer Accounts | | | |
| 7 | Customer Service and Informational | | | |
| 8 | Sales | | | |
| 9 | Administration and General | | | |
| 10 | TOTAL Operation (<i>Total of lines 3 thru 9</i>) | | | |
| 11 | Maintenance | | | |
| 12 | Production | | | |
| 13 | Transmission | | | |
| 14 | Distribution | | | |
| 15 | Administration and General | | | |
| 16 | TOTAL Maint. (<i>Total of lines 12 thru 14</i>) | | | |
| 17 | Total Operation and Maintenance | | | |
| 18 | Production (<i>Total lines 3 and 12</i>) | | | |
| 19 | Transmission (<i>Total of lines 4 and 13</i>) | | | |
| 20 | Distribution (<i>Total of lines 5 and 15</i>) | | | |
| 21 | Customer Accounts (<i>Line 6</i>) | | | |
| 22 | Customer Service and Informational (<i>Line 7</i>) | | | |
| 23 | Sales (<i>Line 8</i>) | | | |
| 24 | Administration and General (<i>Total of lines 9 and 15</i>) | | | |
| 25 | TOTAL Oper. And Maint. (<i>Total of lines 18 thru 24</i>) | | | |
| 26 | Gas | | | |
| 27 | Operation | | | |
| 28 | Production-Manufactured Gas | | | |
| 29 | Production-Nat. Gas (including Expl. And Dev.) | | | |
| 30 | Other Gas Supply | | | |
| 31 | Storage, LNG Terminating and Processing | 3,326,152 | | |
| 32 | Transmission | 15,454,300 | | |
| 33 | Distribution | 54,759,569 | | |
| 34 | Customer Accounts | 24,903,801 | | |
| 35 | Customer Service and Informational | 4,884,899 | | |
| 36 | Sales | 7,054,748 | | |
| 37 | Administration and General | 36,444,263 | | |
| 38 | TOTAL Operation (<i>Total of lines 28 thru 37</i>) | 146,827,732 | | 146,827,732 |
| 39 | Maintenance | | | |
| 40 | Production-Manufactured Gas | | | |
| 41 | Production-Natural Gas | | | |
| 42 | Other Gas Supply | | | |
| 43 | Storage, LNG Terminating and Processing | 2,732,979 | | |
| 44 | Transmission | 3,810,980 | | |
| 45 | Distribution | 10,692,738 | | |
| 46 | Administrative and General | 439,939 | | |
| 47 | TOTAL Maint. (<i>Total of lines 40 thru 46</i>) | 17,676,636 | | 17,676,636 |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|--|---|---|---------------------------|
| DISTRIBUTION OF SALARIES AND WAGES (Continued) | | | | |
| Line No. | Classification (a) | Direct Payroll Distribution (b) | Allocation of Payroll Charged for Clearing Accounts (c) | Total (d) |
| | Gas (Continued) | | | |
| 48 | Total Operation and Maintenance | | | |
| 49 | Production--Manufactured Gas (Lines 28 and 40) | | | |
| 50 | Production--Natural Gas (Including Expl. And Dev.) (Lines 29 and 41) | | | |
| 51 | Other Gas Supply (Lines 30 and 42) | | | |
| 52 | Storage, LNG Terminating and Processing (Lines 31 and 43) | 6,059,131 | | |
| 53 | Transmission (Lines 32 and 44) | 19,265,280 | | |
| 54 | Distribution (Lines 33 and 45) | 65,452,307 | | |
| 55 | Customer Accounts (Line 34) | 24,903,801 | | |
| 56 | Customer Service and Informational (Line 35) | 4,884,899 | | |
| 57 | Sales (Line 36) | 7,054,748 | | |
| 58 | Administrative and General (Lines 37 and 46) | 36,884,202 | | |
| 59 | TOTAL Operation and Maint. (Total of lines 49 thru 58) | 164,504,368 | | 164,504,368 |
| 60 | Other Utility Departments | | | |
| 61 | Operation and Maintenance | | | |
| 62 | TOTAL All Utility Dept. (Total of lines 25, 59, and 61) | 164,504,368 | | 164,504,368 |
| 63 | Utility Plant | | | |
| 64 | Construction (By Utility Departments) | | | |
| 65 | Electric Plant | | | |
| 66 | Gas Plant | 118,100,903 | | 118,100,903 |
| 67 | Other | | | |
| 68 | TOTAL Construction (Total of lines 65 thru 67) | 118,100,903 | | 118,100,903 |
| 69 | Plant Removal (By Utility Departments) | | | |
| 70 | Electric Plant | | | |
| 71 | Gas Plant | | | |
| 72 | Other | | | |
| 73 | TOTAL Plant Removal (Total of lines 70 thru 72) | | | |
| 74 | Other Accounts (Specify) | | | |
| 75 | Merchandising, Jobbing and Contract Work | 0 | | 0 |
| 76 | Donations | 57,427 | | 57,427 |
| 77 | Civic, Political and Related Activities | 481,901 | | 481,901 |
| 78 | Other Compensation | 412 | | 412 |
| 79 | Remediation Costs | 112,011 | | 112,011 |
| 80 | Reg Asset Demand Response | 140,520 | | 140,520 |
| 81 | Reg Asset Incentive Tracker | 1,646,808 | | 1,646,808 |
| 82 | | | | |
| 83 | | | | |
| 84 | | | | |
| 85 | | | | |
| 86 | | | | |
| 87 | | | | |
| 88 | | | | |
| 89 | | | | |
| 90 | | | | |
| 91 | | | | |
| 92 | | | | |
| 93 | | | | |
| 94 | | | | |
| 95 | TOTAL Other Accounts | 2,439,079 | | 2,439,079 |
| 96 | TOTAL SALARIES AND WAGES | 285,044,350 | | 285,044,350 |

| | | | | | |
|--|-----------------------------------|---|----------|--|---------------------------|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| <p>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</p> <p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization or any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported</p> <p>in Account 426.4, Expenditures for Certain civic, Political and Related Activities.) (a) Name and address of person or organization rendering services. (b) description of services received during year and project or case to which services relate, (c) basis of charges, (d) total charges for the year, detailing utility department and account charged.</p> <p>2. For any services which are of a continuing nature, give the date and term or contract and date of Commission authorization, if contract received Commission approval.</p> <p>3. Designate with an asterisk associated companies.</p> | | | | | |
| Line No. | | | | | |
| 1 | A1 ASPHALT INC | PAVING - GENERAL | CAP, O&M | 107, 880, 887, 892 | \$ 656,158 |
| 2 | 4634 DIVISION ST | | | | |
| 3 | WAYLAND, MI 49348 | | | | |
| 4 | | | | | |
| 5 | ADVANCED TELEPHONE PROMOTIONS INC | MARKETING SERVICES | O&M | 912 | \$ 297,117 |
| 6 | 150 KIRSTS BLVD, STE E | | | | |
| 7 | TROY, MI 48084 | | | | |
| 8 | | | | | |
| 9 | ALORICA INC | MARKETING SERVICES | O&M | 912 | \$ 1,855,318 |
| 10 | 5161 CALIFORNIA AVE, STE 100 | | | | |
| 11 | IRVINE, CA 92617 | | | | |
| 12 | | | | | |
| 13 | AMERICAN APPLIANCE HEATING | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 1,932,782 |
| 14 | 11926 FARMINGTON RD | | | | |
| 15 | LIVONIA, MI 48150 | | | | |
| 16 | | | | | |
| 17 | AMERICAN DIX APPLIANCE SRV INC | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 454,288 |
| 18 | 3311 DIX HWY | | | | |
| 19 | LINCOLN PARK, MI 48146 | | | | |
| 20 | | | | | |
| 21 | APPLIANCE DOCTORS INC | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 481,905 |
| 22 | 23205 GRATIOT, PMB 305 | | | | |
| 23 | EASTPOINTE, MI 48021 | | | | |
| 24 | | | | | |
| 25 | ASPLUNDH TREE EXPERT LLC | LINE CLEARANCE | CAP, O&M | 107, 850, 856, 863, 887, 889 | \$ 796,329 |
| 26 | 708 BLAIR MILL RD | | | | |
| 27 | WILLOW GROVE, PA 19090 | | | | |
| 28 | | | | | |
| 29 | AT AND T GLOBAL SERVICES INC | TELECOM EXPENSES | CAP, O&M | 107, 866, 903, 921 | \$ 1,485,858 |
| 30 | ONE SBC PLAZA | | | | |
| 31 | DALLAS, TX 75202 | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |

| Name of Respondent | | This Report Is: (1) [X] An Original (2) [] A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|--|-------------------------------------|--|--|------------------------------|--------------|
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 35 | AT&T | TELECOM EXPENSES | O&M | 866 | \$ 257,075 |
| 36 | PO BOX 78045 | | | | |
| 37 | PHOENIX, AZ 30342 | | | | |
| 38 | | | | | |
| 39 | AT&T MOBILITY II LLC | TELECOM EXPENSES | O&M | 866, 903, 910 | \$ 367,857 |
| 40 | 5565 GLENRIDGE CONNECTOR, STE 510 | | | | |
| 41 | ATLANTA, GA 30342 | | | | |
| 42 | | | | | |
| 43 | B & B ELECTRIC | TELECOM SERVICES | CAP, O&M | 107, 866 | \$ 306,273 |
| 44 | 1004 KELSEY ST NE | ELECTRICAL CONSTRUCTION SERVICE | | | |
| 45 | GRAND RAPIDS, MI 49505 | | | | |
| 46 | | | | | |
| 47 | BAKER HUGHES OILFIELD OPERATIONS IN | PIPELINE MAINTENANCE SERVICES | CAP, O&M | 107, 830, 832 | \$ 426,789 |
| 48 | 7721 PINEMONT DR | | | | |
| 49 | HOUSTON, TX 77040 | | | | |
| 50 | | | | | |
| 51 | BARTECH GROUP INC | PERSONNEL SERVICES | CAP, O&M | 107, 823, 850, 851, 879 | \$ 334,291 |
| 52 | 17199 N LAUREL PARK DR, STE 224 | | | 880, 887, 892 | |
| 53 | LIVONIA, MI 48152 | | | 902, 903, 908, 910, 912, 923 | |
| 54 | | | | | |
| 55 | BASIC SYSTEMS INC | TECHNICAL SERVICES | CAP | 107 | \$ 266,793 |
| 56 | 9255 CADIZ RD | CONSULTING | | | |
| 57 | CAMBRIDGE, OH 43725 | | | | |
| 58 | | | | | |
| 59 | BAUMGARDNER MECHANICAL | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 348,065 |
| 60 | 24850 W MCNICHOLS | | | | |
| 61 | DETROIT, MI 48219 | | | | |
| 62 | | | | | |
| 63 | BIGARD AND HUGGARD DRILLING INC | WELL DRILLING SERVICE | CAP | 107 | \$ 648,750 |
| 64 | 5580 VENTURE WAY | | | | |
| 65 | MT PLEASANT, mi 48858 | | | | |
| 66 | | | | | |
| 67 | BUSENS APPLIANCE INC | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 1,133,845 |
| 68 | 2323 FORT ST | | | | |
| 69 | LINCOLN PARK, MI 48146 | | | | |
| 70 | | | | | |
| 71 | CELLCO PARTNERSHIP | TELECOM EXPENSES | CAP, O&M | 107, 866, 903, 910, 921 | \$ 1,192,767 |
| 72 | 1 VERIZON PL | | | | |
| 73 | ALPHARETTA, GA 30004 | | | | |
| 74 | | | | | |
| 75 | CLEARRESULT CONSULTING INC | CONSULTING | O&M | 908, 910, 912 | \$ 463,372 |
| 76 | 1942 GRAND RIVER AVE | | | | |
| 77 | DETROIT, MI 48226 | | | | |
| 78 | | | | | |
| 79 | COASTAL CHEMICAL CO LLC | COMPRESSOR STATION MAINT & CONSTRUCTION | O&M | 850, 856 | \$ 268,794 |
| 80 | 6133 HWY 90 E | | | | |
| 81 | BROUSSARD, LA 70518 | | | | |
| 82 | | | | | |
| 83 | | | | | |

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|--|---------------------------------|--|------------------|----------------------------|----------------|
| Name of Respondent | | This Report Is: | | Date of Report | Year of Report |
| DTE Gas Company | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 84 | CORBY ENERGY SERVICES INC | UNDERGROUND CONSTRUCTION | CAP, O&M | 107, 887 | \$ 14,305,380 |
| 85 | 2021 S SCHAEFER HWY | CONSTRUCTION-NEW | | | |
| 86 | DETROIT, MI 48217 | | | | |
| 87 | | | | | |
| 88 | CREEK ENTERPRISE INC | UNDERGROUND CONSTRUCTION | CAP, O&M | 107, 880, 887, 889, 892 | \$ 2,115,604 |
| 89 | 638 W MAUMEE ST | | | | |
| 90 | ADRIAN, MI 49221 | | | | |
| 91 | | | | | |
| 92 | CUDD PRESSURE CONTROL INC | WELL DRILLING SERVICE | CAP | 107 | \$ 749,183 |
| 93 | 8032 MAIN ST | | | | |
| 94 | HOUMA, LA 70360 | | | | |
| 95 | | | | | |
| 96 | D MACRO CONTRACTORS INC | PAVING - GENERAL | CAP, O&M | 107, 874, 887, 889, 892 | \$ 1,779,649 |
| 97 | 200 W STATE FAIR | | | | |
| 98 | DETROIT, MI 48203 | | | | |
| 99 | | | | | |
| 100 | DIVERSIFIED DATA PROCESSING & | PROFESSIONAL SERVICES | O&M | 903, 910 | \$ 318,062 |
| 101 | 10811 NORTHEND AVE | | | | |
| 102 | FERNDALE, MI 48220 | | | | |
| 103 | | | | | |
| 104 | DJG MECHANICAL LLC | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 311,949 |
| 105 | 153 S WASHINGTON | | | | |
| 106 | OXFORD, MI 48371 | | | | |
| 107 | | | | | |
| 108 | DNV ENERGY SERVICES USA INC | ADMIN & OFFICE SERVICE | O&M | 905, 908 | \$ 3,896,441 |
| 109 | 3031 W GRAND BLVD, STE 570 | ADVERTISING | | | |
| 110 | DETROIT, MI 48202 | | | | |
| 111 | | | | | |
| 112 | DZIURMAN DZIGN INC | MARKETING SERVICES | O&M | 912 | \$ 2,619,199 |
| 113 | 620 S MAIN ST | | | | |
| 114 | CLAWSON, MI 48017 | | | | |
| 115 | | | | | |
| 116 | EAGLE LANDSCAPING AND SUPPLY CO | CONSTRUCTION-NEW | CAP, O&M | 107, 879, 887 | \$ 3,851,296 |
| 117 | 20779 LAHSER RD | GROUNDS MAINT | | | |
| 118 | SOUTHFIELD, MI 48033 | | | | |
| 119 | | | | | |
| 120 | EDWARD J PAINTING LLC | PAINTING SERVICES | CAP, O&M | 107, 834, 864, 891 | \$ 589,897 |
| 121 | 1190 WADHAMS RD | | | | |
| 122 | KIMBALL, MI 48074 | | | | |
| 123 | | | | | |
| 124 | EGS FINANCIAL CARE INC | PROFESSIONAL SERVICES | O&M | 903, 910 | \$ 2,985,467 |
| 125 | 400 HORSHAM RD, STE 130 | | | | |
| 126 | HORSHAM, PA 19044 | | | | |
| 127 | | | | | |
| 128 | EN SPECIALTY SERVICES LLC | PROFESSIONAL SERVICES | CAP | 107 | \$ 961,946 |
| 129 | 28100 TORCH PKWY, STE 400 | | | | |
| 130 | WARRENVILLE, IL 60555 | | | | |
| 131 | | | | | |
| 132 | | | | | |

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|--|------------------------------------|--|------------------|-------------------------|----------------|
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| DTE Gas Company | | (1) [X] An Original | | (Mo, Da, Yr) | 2023/Q4 |
| | | (2) [] A Resubmission | | 04/04/2024 | |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 133 | ENERGY GROUP INC | OVERHEAD CONSTRUCTION | O&M | 901 | \$ 988,651 |
| 134 | 1600 EAST GRAND BLVD, STE 300 | | | | |
| 135 | DETROIT, MI 48211 | | | | |
| 136 | | | | | |
| 137 | ENSITE USA INC | PIPELINE MAINTENANCE SERVICES | CAP, O&M | 107, 818, 850, 856 | \$ 1,488,559 |
| 138 | 3100 S GESSNER | | | | |
| 139 | HOUSTON, TX 77063 | | | | |
| 140 | | | | | |
| 141 | EXPERIAN INFORMATION SOLUTIONS INC | PROFESSIONAL SERVICES | O&M | 903 | \$ 264,554 |
| 142 | 475 ANTON BLVD | | | | |
| 143 | COSTA MESA, CA 92626 | | | | |
| 144 | | | | | |
| 145 | FACILITIES SOLUTION CORP | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 506,234 |
| 146 | 42822 GARFIELD RD | | | | |
| 147 | CLINTON TOWNSHIP, MI 48038 | | | | |
| 148 | | | | | |
| 149 | GLOBAL APPLIANCES | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 618,144 |
| 150 | 13007 E 8 MILE RD | | | | |
| 151 | WARREN, MI 48089 | | | | |
| 152 | | | | | |
| 153 | GUIDEHOUSE INC | ADMIN & OFFICE SERVICE | O&M | 908 | \$ 997,832 |
| 154 | 2723 S STATE ST | | | | |
| 155 | ANN ARBOR, MI 48104 | | | | |
| 156 | | | | | |
| 157 | HALL ENGINEERING CO | ELECTRICAL EQUIPMENT SERVICE | CAP, O&M | 107, 818, 834, 863, 866 | \$ 545,801 |
| 158 | 25400 MEADOWBROOK RD | | | 891 | |
| 159 | NOVI, MI 48375 | | | | |
| 160 | | | | | |
| 161 | HARRIS & HARRIS LTD | PROFESSIONAL SERVICES | O&M | 902, 903 | \$ 1,308,526 |
| 162 | 111 W JACKSON BLVD, STE 400 | | | | |
| 163 | CHICAGO, IL 60604 | | | | |
| 164 | | | | | |
| 165 | HOLLAND ENGINEERING INC | SURVEYING SERVICES | CAP | 107 | \$ 759,338 |
| 166 | 220 HOOVER BLVD | ENGINEERING SERVICES | | | |
| 167 | HOLLAND, MI 49423 | | | | |
| 168 | | | | | |
| 169 | HORIZON ENVIRONMENTAL CORP | ENVIRONMENTAL / POLLUTION CONTROL SERVICES | CAP | 107 | \$ 254,770 |
| 170 | 4771 50TH ST SE, STE 1 | | | | |
| 171 | GRAND RAPIDS, MI 49512 | | | | |
| 172 | | | | | |
| 173 | ICF CONSULTING GROUP INC | ADMIN & OFFICE SERVICE | O&M | 859, 905, 908 | \$ 11,281,295 |
| 174 | 209 E WASHINGTON AVE, STE 255 | | | | |
| 175 | JACKSON, MI 49201 | | | | |
| 176 | | | | | |
| 177 | INFRASOURCE CONSTRUCTION LLC | UNDERGROUND CONSTRUCTION | CAP, O&M | 107, 880, 887 | \$ 11,855,846 |
| 178 | 2723 S STATE ST, STE 150 | | | | |
| 179 | ANN ARBOR, MI 48104 | | | | |
| 180 | | | | | |
| 181 | | | | | |

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|--|-----------------------------------|--|------------------|------------------------------|----------------|
| DTE Gas Company | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 182 | J FERRARA HOME SERVICE CORP | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 1,226,350 |
| 183 | 2810 OAKWOOD BLVD | | | | |
| 184 | MELVINDALE, MI 48122 | | | | |
| 185 | | | | | |
| 186 | JAN X RAY SERVICES INC | TESTING & ANALYSIS SERVICES | CAP, O&M | 107, 818, 832, 834, 850 | \$ 692,865 |
| 187 | 8550 E MICHIGAN AVE | | | 856, 859, 863, 864 | |
| 188 | PARMA, MI 49269 | | | | |
| 189 | | | | | |
| 190 | JPW ASSOCIATES INC | INSTRUMENT MAINT & REPAIR SERVICES | O&M | 902 | \$ 301,010 |
| 191 | 11 E TAYLOR AVE | | | | |
| 192 | AUDUBON, NJ 08106 | | | | |
| 193 | | | | | |
| 194 | KEITZ HEATING AIRCONDITIONING | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 374,326 |
| 195 | 1695 VALLEY DR | | | | |
| 196 | HIGHLAND, MI 48356 | | | | |
| 197 | | | | | |
| 198 | KENT POWER INC | UNDERGROUND CONSTRUCTION | CAP, O&M | 107, 887 | \$ 4,282,598 |
| 199 | 90 SPRING ST | | | | |
| 200 | KENT CITY, MI 49330 | | | | |
| 201 | | | | | |
| 202 | KENWHIRL APPLIANCE | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 425,742 |
| 203 | 13603 ASHURST ST | | | | |
| 204 | LIVONIA, MI 48150 | | | | |
| 205 | | | | | |
| 206 | M L CHARTIER INC | EXCAVATION | CAP, O&M | 107, 818, 834, 850, 856, 863 | \$ 257,611 |
| 207 | 9195 MARINE CITY HWY | | | | |
| 208 | FAIR HAVEN, MI 48023 | | | | |
| 209 | | | | | |
| 210 | MAINTENANCE CONTRACTING LLC | CONSTRUCTION-MAINT & REPAIR PAINTING SERVICES | CAP, O&M | 107, 818, 832, 834, 856, 864 | \$ 270,777 |
| 211 | 4404 MITCHELL RD SE | | | 887, 889, 891 | |
| 212 | KALKASKA, MI 49646 | | | | |
| 213 | | | | | |
| 214 | MCI WORLDCOM NETWORK SERVICES INC | TELECOM EXPENSES | CAP, O&M | 107, 866, 903, 910, 921 | \$ 1,349,298 |
| 215 | 22001 LOUDOUN COUNTY PKWY | | | | |
| 216 | ASHBURN, VA 20147 | | | | |
| 217 | | | | | |
| 218 | METROSCALE ANALYTICS OF MICHIGAN | TECHNICAL SERVICES | O&M | 823 | \$ 571,581 |
| 219 | 39111 6 MILE RD | | | | |
| 220 | LIVONIA, MI 48152 | | | | |
| 221 | | | | | |
| 222 | MICH-TECH ONE CORP | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 637,161 |
| 223 | 10124 WILLIS RD | | | | |
| 224 | WILLIS, MI 48191 | | | | |
| 225 | | | | | |
| 226 | | | | | |
| 227 | | | | | |
| 228 | | | | | |
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| Name of Respondent | | This Report Is: | | Date of Report | Year of Report |
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| DTE Gas Company | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 231 | MILLER PIPELINE - MICHIGAN LLC | CONSTRUCTION-NEW | CAP, O&M | 107, 863, 875, 880, 887 | \$ 28,676,745 |
| 232 | 6911 METROPLEX DR | UNDERGROUND CONSTRUCTION | | 889, 891, 892, 893 | |
| 233 | ROMULUS, MI 48174 | | | | |
| 234 | | | | | |
| 235 | MISS DIG SYSTEM INC | OUTSIDE CONTRACTOR SERVICES | O&M | 856, 876 | \$ 283,839 |
| 236 | 3212 SJOQUIST DR | | | | |
| 237 | GLADSTONE, MI 49837 | | | | |
| 238 | | | | | |
| 239 | MUE INC | UNDERGROUND CONSTRUCTION | CAP | 107 | \$ 3,409,334 |
| 240 | 2420 AUBURN RD | | | | |
| 241 | AUBURN HILLS, MI 48326 | | | | |
| 242 | | | | | |
| 243 | NATIONAL ENERGY FOUNDATION INC | ADMIN & OFFICE SERVICE | O&M | 905, 908 | \$ 771,366 |
| 244 | 1100 CORPORATE OFFICE DR, STE 110 | | | | |
| 245 | MILFORD, MI 48381 | | | | |
| 246 | | | | | |
| 247 | NORTHERN INDUSTRIAL CONSTRUCTION | CONSTRUCTION-NEW | CAP, O&M | 107, 834, 864 | \$ 862,709 |
| 248 | 1230 OLD STATE RD | | | | |
| 249 | BOYNE CITY, MI 49712 | | | | |
| 250 | | | | | |
| 251 | OCG COMPANIES LLC | PAVING - GENERAL | CAP, O&M | 107, 874, 879, 880, 887 | \$ 8,654,737 |
| 252 | 611 HILLGER | GROUNDS MAINT | | 892 | |
| 253 | DETROIT, MI 48214 | | | | |
| 254 | | | | | |
| 255 | OGLETREE DEAKINS NASH SMOAK AND | LEGAL SERVICES | O&M | 925 | \$ 281,044 |
| 256 | PO BOX 2757 | | | | |
| 257 | GREENVILLE, SC 29602 | | | | |
| 258 | | | | | |
| 259 | OLAMETER CORP | METER READING SERVICES | O&M | 823, 902 | \$ 6,105,617 |
| 260 | 4325 CONCOURSE DR | | | | |
| 261 | ANN ARBOR, MI 48108 | | | | |
| 262 | | | | | |
| 263 | ORACLE AMERICA INC | MARKETING SERVICES | O&M | 880, 905, 908 | \$ 430,633 |
| 264 | 500 ORACLE PKWY | ADMIN & OFFICE SERVICE | | | |
| 265 | REDWOOD SHORES, CA 94065 | | | | |
| 266 | | | | | |
| 267 | P J STEEL SUPPLY INC | EXCAVATION | CAP, O&M | 107, 818, 850 | \$ 2,680,991 |
| 268 | 305 E PARK DR | CONSTRUCTION-NEW | | | |
| 269 | KALKASKA, MI 49646 | PROFESSIONAL SERVICES | | | |
| 270 | | | | | |
| 271 | PRECISION TEMP HEATING & COOLING | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 300,008 |
| 272 | 51452 ORO RD | | | | |
| 273 | SHELBY TWP, MI 48315 | | | | |
| 274 | | | | | |
| 275 | R L COOLSAET | UNDERGROUND CONSTRUCTION | CAP, O&M | 107, 850, 874, 887, 889 | \$ 9,644,798 |
| 276 | 28800 GODDARD RD | | | | |
| 277 | ROMULUS, MI 48174 | | | | |
| 278 | | | | | |
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|--|---------------------------------|---|------------------|------------------------------|----------------|
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| DTE Gas Company | | (1) [X] An Original (2) [] A Resubmission | | (Mo, Da, Yr) 04/04/2024 | 2023/Q4 |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 280 | RAND INDUSTRIAL INSULATION LLC | TECHNICAL SERVICES | CAP | 107 | \$ 370,000 |
| 281 | 35555 GENRON CT | | | | |
| 282 | ROMULUS, MI 48174 | | | | |
| 283 | | | | | |
| 284 | RE:GROUP INC | ADVERTISING | O&M | 850, 880, 903, 908, 909, 910 | \$ 3,999,710 |
| 285 | 213 W LIBERTY, STE 100 | | | 912, 928, 930.1 | |
| 286 | ANN ARBOR, MI 48104 | | | | |
| 287 | | | | | |
| 288 | ROESE CONTRACTING | UNDERGROUND CONSTRUCTION | CAP, O&M | 107, 892 | \$ 2,976,195 |
| 289 | 2674 S HURON RD | | | | |
| 290 | KAWKAWLIN, MI 48631 | | | | |
| 291 | | | | | |
| 292 | SCSR INC | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 2,250,361 |
| 293 | 42882 MOUND RD | | | | |
| 294 | STERLING HTS, MI 48314 | | | | |
| 295 | | | | | |
| 296 | SEEL LLC | MARKETING SERVICES | O&M | 905, 908 | \$ 3,257,895 |
| 297 | 7140 W FORT ST | ADMIN & OFFICE SERVICE | | | |
| 298 | DETROIT, MI 48209 | | | | |
| 299 | | | | | |
| 300 | SIDOCK GROUP INC | ENGINEERING SERVICES | CAP | 107 | \$ 2,699,463 |
| 301 | 45650 GRAND RIVER AVE | | | | |
| 302 | NOVI, MI 48374 | | | | |
| 303 | | | | | |
| 304 | SOLAR TURBINES INC | TECHNICAL SERVICES | CAP, O&M | 107, 834 | \$ 12,028,219 |
| 305 | 1550 CORAOPOLIS HTS RD, STE 360 | COMPRESSOR STATION MAINT & CONSTRUCTION | | | |
| 306 | MOON TWP | | | | |
| 307 | | | | | |
| 308 | SSOE INC | ENGINEERING SERVICES | CAP | 107 | \$ 414,197 |
| 309 | 1001 MADISON AVE | | | | |
| 310 | TOLEDO, OH 43624 | | | | |
| 311 | | | | | |
| 312 | STRATEGIC STAFFING SOLUTIONS LC | MARKETING SERVICES | CAP, O&M | 107, 880, 901, 903, 910, 912 | \$ 555,659 |
| 313 | 3011 W GRAND BLVD, STE 2100 | PERSONNEL SERVICES | | | |
| 314 | DETROIT, MI 48202 | | | | |
| 315 | | | | | |
| 316 | SUN HEATING AND COOLING INC | OUTSIDE CONTRACTOR SERVICES | O&M | 912 | \$ 258,700 |
| 317 | 766 INDUSTRIAL CT | | | | |
| 318 | BLOOMFIELD HILLS, MI 48302 | | | | |
| 319 | | | | | |
| 320 | SWENSKI TREE SERVICE INC | GROUNDS MAINT | CAP, O&M | 107, 863 | \$ 311,102 |
| 321 | 113 BUNTROCK RD | | | | |
| 322 | IRON RIVER, MI 49935 | | | | |
| 323 | | | | | |
| 324 | TETRA TECH OF MICHIGAN PC | ENGINEERING SERVICES | CAP | 107 | \$ 295,816 |
| 325 | 65 CADILLAC SQ, STE 3400 | | | | |
| 326 | DETROIT, MI 48226 | | | | |
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|--|-----------------------------------|---|------------------|----------------------------|----------------|
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| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 329 | THE HEAT AND WARMTH FUND | PROFESSIONAL SERVICES | O&M | 903 | \$ 251,775 |
| 330 | 535 GRISWOLD, STE 200 | | | | |
| 331 | DETROIT, MI 48226 | | | | |
| 332 | | | | | |
| 333 | TRC PIPELINE SERVICES LLC | ENGINEERING SERVICES | CAP, O&M | 107, 850, 880 | \$ 796,485 |
| 334 | 21 GRIFFIN RD N | | | | |
| 335 | WINDSOR, CT 06095 | | | | |
| 336 | | | | | |
| 337 | TRG CUSTOMER SOLUTIONS INC | MARKETING SERVICES | O&M | 912 | \$ 876,403 |
| 338 | 1700 PENNSYLVANIA AVE NW, STE 560 | | | | |
| 339 | WASHINGTON, DC 20006 | | | | |
| 340 | | | | | |
| 341 | TROUTMAN PEPPER HAMILTON | LEGAL SERVICES | CAP, O&M | 107, 925 | \$ 371,963 |
| 342 | 600 PEACHTREE ST NE, STE 3000 | | | | |
| 343 | ATLANTA, GA 30308 | | | | |
| 344 | | | | | |
| 345 | US SECURITY ASSOCIATES INC | SECURITY SERVICES | CAP, O&M | 107, 850, 880, 903, 908 | \$ 556,176 |
| 346 | 200 MANSELL CT, STE 500 | | | | |
| 347 | ROSWELL, GA 30076 | | | | |
| 348 | | | | | |
| 349 | UTILITY RESOURCE GROUP LLC | METER READING SERVICES | CAP, O&M | 107, 874, 902, 903 | \$ 4,991,079 |
| 350 | 550 STEPHENSON HWY, STE 410 | SURVEYING SERVICES | | | |
| 351 | TROY, MI 48083 | | | | |
| 352 | | | | | |
| 353 | VERTEX PROFESSIONAL SERVICES LLC | TRAINING | O&M | 824, 851, 859, 866, 880 | \$ 1,082,025 |
| 354 | 555 INDUSTRIAL DR S | | | | |
| 355 | MADISON, MS 39110 | | | | |
| 356 | | | | | |
| 357 | W J ONEIL CO | CONSTRUCTION-MAINT & REPAIR | CAP, O&M | 107, 850 | \$ 707,376 |
| 358 | 35457 INDUSTRIAL RD | EXCAVATION | | | |
| 359 | LIVONIA, MI 48150 | | | | |
| 360 | | | | | |
| 361 | WADE TRIM ASSOCIATES INC | SURVEYING SERVICES | CAP, O&M | 107, 850, 863 | \$ 444,168 |
| 362 | 500 GRISWOLD AVE, STE 2500 | | | | |
| 363 | DETROIT, MI 48226 | | | | |
| 364 | | | | | |
| 365 | WIND LAKE SOLUTIONS INC | TECHNICAL SERVICES | CAP, O&M | 107, 850, 887, 892 | \$ 304,569 |
| 366 | 400 BAY VIEW RD, STE A | | | | |
| 367 | MUKWONAGO, WI 53149 | | | | |
| 368 | | | | | |
| 369 | | | | | |
| 370 | | | | | |
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| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|--------------------------|---|--|---------------------------------------|---|
| SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES | | | | | |
| 1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In column (d) and (e) report the amount classified to operating income and the account(s) in which reported. | | | | | |
| Line No. | Company (a) | Affiliation (b) | Description Nature of Goods and Services (c) | Account Number (d) | Amount Classified to Operating Income (e) |
| 1 | DTE Energy Trading | Affiliate | Taxes Other Than Income | 408.1 | 9,527 |
| 2 | | | Revenue Gas Transportation & Storage | 489.2, 489.4 | 1,323,396 |
| 3 | | | Admin. & General | 920 - 930 | 163,161 |
| 4 | | | | | |
| 5 | | | | | |
| 6 | DTE Electric Company | Affiliate | Taxes Other Than Income | 408.1 | 277,903 |
| 7 | | | Gas Transportation | 489.2, 495 | 6,305,726 |
| 8 | | | Rent Revenue | 494 | 868,578 |
| 9 | | | Admin. & General | 920 - 930 | 4,632,031 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | DTE Gas Services Company | Affiliate | Taxes Other Than Income | 408.1 | 10,802 |
| 17 | | | Admin. & General | 920 - 930 | 175,785 |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| TOTAL | | | | | 13,766,909 |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | | |
|---|---|--|---|--------------|-----------------------|----------|
| SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued) | | | | | | |
| <p>5. In columns (f) and (g) report the classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In colmn (k) indicate the pricing method (cost, per contract terms, etc).</p> | | | | | | |
| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. |
| | | | | 9,527 | Cost | 1 |
| | | | | 1,323,396 | Contract | 2 |
| | | | | 163,161 | Cost | 3 |
| | | | | | | 4 |
| | | | | | | 5 |
| | | | | 277,903 | Cost | 6 |
| | | | | 6,305,726 | Contract | 7 |
| | | | | 868,578 | Cost | 8 |
| | | | | 4,632,031 | Cost | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | 10,802 | Cost | 16 |
| | | | | 175,785 | Cost | 17 |
| | | | | | | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
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| | | | | | | 29 |
| | | | | | | 30 |
| | | | | 13,766,909 | | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|----------------------|---|--|--|---|
| SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES | | | | | |
| 1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In column (d) and (e) report the amount classified to operating income and the account(s) in which reported. | | | | | |
| Line No. | Company (a) | Affiliation (b) | Description Nature of Goods and Services (c) | Account Number (d) | Amount Classified to Operating Income (e) |
| 1 | DTE Energy Company | Holding Company | Admin. & General | 920 - 930, 935 | 30,947 |
| 2 | | | | | |
| 3 | DTE Energy Resources | Affiliate | Sales Expense | 911 - 916 | 52,949 |
| 4 | | | | | |
| 5 | DTE Energy Trading | Affiliate | Operation & Maintenance | 800 - 894 | 54,278,203 |
| 6 | | | | | |
| 7 | DTE Electric Company | Affiliate | Construction work in progress | | |
| 8 | | | Rent Expense | 931 | 49,308,648 |
| 9 | | | Operation & Maintenance | 800 - 894 | 41,857 |
| 10 | | | Customer Expense | 901 - 905 | 5,590,216 |
| 11 | | | Customer Service Expense | 907 - 910 | 2,060,696 |
| 12 | | | Sales Expense | 911 - 916 | 35,771 |
| 13 | | | Admin. & General | 920 - 930, 935 | 207,084 |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
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| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| TOTAL | | | | | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | | |
|--|---|--|---|--------------|-----------------------|----------|
| SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued) | | | | | | |
| <p>5. In columns (f) and (g) report the classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc).</p> | | | | | | |
| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. |
| | | | | 30,947 | Cost | 1 |
| | | | | | | 2 |
| | | | | 52,949 | Cost | 3 |
| | | | | | | 4 |
| | | | | 54,278,203 | Cost | 5 |
| | | | | | | 6 |
| | | 107 | 372,259 | 372,259 | Cost | 7 |
| | | | | 49,308,648 | Cost | 8 |
| | | | | 41,857 | Cost | 9 |
| | | | | 5,590,216 | Cost | 10 |
| | | | | 2,060,696 | Cost | 11 |
| | | | | 35,771 | Cost | 12 |
| | | | | 207,084 | Cost | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
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| | | | | | | 30 |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|------------------------------|---|--|--|---|
| SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued) | | | | | |
| 1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In column (d) and (e) report the amount classified to operating income and the account(s) in which reported. | | | | | |
| Line No. | Company (a) | Affiliation (b) | Description Nature of Goods and Services (c) | Account Number (d) | Amount Classified to Operating Income (e) |
| 31 | DTE Energy Corp Services LLC | Affiliate | Construction work in progress | | |
| 32 | | | Taxes Other Than Income | 408.1 | 2,675,092 |
| 33 | | | Other Income & Deductions | | |
| 34 | | | Operation & Maintenance | 800 - 894 | 8,173,465 |
| 35 | | | Customer Expense | 901 - 905 | 33,944,679 |
| 36 | | | Customer Service Expense | 907 - 910 | 3,496,875 |
| 37 | | | Sales Expense | 911 - 916 | 267,300 |
| 38 | | | Admin. & General | 920 - 930, 935 | 73,938,256 |
| 39 | | | Rent Expense | 931 | 536,528 |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| 44 | | | | | |
| 45 | | | | | |
| 46 | | | | | |
| 47 | | | | | |
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| 49 | | | | | |
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| 53 | | | | | |
| 54 | | | | | |
| 55 | | | | | |
| 56 | | | | | |
| 57 | | | | | |
| 58 | | | | | |
| 59 | | | | | |
| 60 | | | | | |
| TOTAL | | | | | 234,638,566 |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | | | |
|--|---|--|---|--------------|-----------------------|----------|
| SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued) | | | | | | |
| <p>5. In columns (f) and (g) report the classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc).</p> | | | | | | |
| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. |
| 426 | 1,541,648 | 107 | 43,842,666 | 43,842,666 | Cost | 31 |
| | | | | 2,675,092 | Cost | 32 |
| | | | | 1,541,648 | Cost | 33 |
| | | | | 8,173,465 | Cost | 34 |
| | | | | 33,944,679 | Cost | 35 |
| | | | | 3,496,875 | Cost | 36 |
| | | | | 267,300 | Cost | 37 |
| | | | | 73,938,255 | Cost | 38 |
| | | | | 536,528 | Cost | 39 |
| | | | | | | |
| | | | | | 41 | |
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| | | | | | 57 | |
| | | | | | 58 | |
| | | | | | 59 | |
| | | | | | 60 | |
| | 1,541,648 | | 44,214,925 | 280,395,138 | | |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|---|---|---------------------------|
| COMPRESSOR STATIONS | | | |
| 1. Report below particulars (details) concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations. | | 2. For column (a), indicate the production areas where such stations are used. Relatively small field compressor stations may be grouped by production areas. Show the number of stations grouped. Designate any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of the respondent's title, and percent of ownership, | |
| Line No. | Name of Station and Location (a) | Number of Employees (1) (b) | Plant Cost (c) |
| 1 | FIELD COMPRESSOR STATIONS | | |
| 2 | N/A | | |
| 3 | | | |
| 4 | PRODUCTS EXTRACTION COMPRESSOR STATIONS | | |
| 5 | N/A | | |
| 6 | UNDERGROUND STORAGE COMPRESSOR STATIONS | | |
| 7 | Columbus Station (site 6328) | | |
| 8 | Columbus Twp., St. Clair Co. | | 51,681,926 |
| 9 | Belle River Mills Station (site 6840) | | |
| 10 | China Twp., St. Clair Co. | | 206,846,365 |
| 11 | W. C. Taggart Compressor Station (site 6963) | | |
| 12 | Belvidere Twp., Montcalm Co. | | 98,806,611 |
| 13 | TOTAL FUEL/POWER | | |
| 14 | TRANSMISSION COMPRESSOR STATIONS | | |
| 15 | Kalkaska Station (site 6740) | | |
| 16 | Kalkaska Twp., Kalkaska Co. | | 43,438,540 |
| 17 | Milford Station (site 6535) | | |
| 18 | Milford Twp., Oakland Co. | | 147,379,140 |
| 19 | Reed City Compressor Station (site 6041) (3) | | |
| 20 | Lincoln Twp., Osceola Co. | | 2,208,876 |
| 21 | Willow Run Compressor Station (site 1950) | | |
| 22 | Ypsilanti Twp., Washtenaw Co. | | 109,385,024 |
| 23 | Alpena Station (site 6988) | | |
| 24 | Hamilton Twp., Clare Co. | | 5,658,944 |
| 25 | 3 Satellite Stations | | |
| 26 | Various Locations | | 612,593 |
| 27 | | | |
| 28 | | | |
| 29 | | | |
| 30 | DISTRIBUTION COMPRESSOR STATION | | |
| 31 | N/A | | |
| 32 | | | |
| 33 | OTHER COMPRESSOR STATIONS | | |
| 34 | N/A | | |
| 35 | (1) Respondent does not maintain separate payrolls for compressor stations. | | |
| 36 | (2) Column (d) represents the cost of electric power and column (e) represents Natural Gas used by the Company at the respective compressor stations. | | |
| 37 | (3) Compressor stations not running | | |
| 38 | (4) Total for Underground Storage Compressor Stations | | |
| 39 | | | |
| 40 | | | |
| 41 | | | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 | |
|---|------------------|---|---|---|---------------------------|----------|
| COMPRESSOR STATIONS (Continued) | | | | | | |
| <p>If jointly owned. Designate any station that was not of each such unit, and the date each such unit was placed operated during the past year. State in a footnote whether in operation.</p> <p>the book cost of such station has been retired in the books 3. For column (d) include the type of fuel or power, of account, or what disposition of the station and its book if other than natural gas. If two types of fuel or power are costs are contemplated. Designate any compressor units used, show separate entries for natural gas and the other in transmission compressor stations installed and put into fuel or power.</p> <p>operation during the year and show in a footnote the size</p> | | | | | | |
| Expenses (Except depreciation and taxes) | | Gas for Compressor Fuel Mcf (14.73 psia at 60°F) | Operation Date | | | Line No. |
| Fuel or Power (2) (d) | Other (2) (e) | | Total Compressor Hours of Operation During Year (g) | No. of Compressors Operated at Time of Station Peak (h) | Date of Station Peak (f) | |
| | | | | | | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
| | | | | | | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| | 237,516 | 60,321 | 5,824 | 2 | 2/22/2023 | 8 |
| | | | | | | 9 |
| | 4,955,913 | 1,241,965 | 24,894 | 5 | 4/5/2023 | 10 |
| | | | | | | 11 |
| | 2,195,377 | 548,837 | 38,522 | 19 | 10/13/2023 | 12 |
| (4) 424,114 | 7,388,805 | | | | | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| 142,792 | 437,317 | 109,759 | 9,667 | 2 | 5/16/2023 | 17 |
| | | | | | | 18 |
| 137,157 | 5,564,741 | 1,357,171 | 23,625 | 5 | 6/5/2023 | 19 |
| | | | | | | 20 |
| | | N/A | N/A | N/A | N/A | 21 |
| | | | | | | 22 |
| | 617,328 | 161,444 | 8,877 | 4 | 6/6/2023 | 23 |
| | | | | | | 24 |
| | | | 5 | 1 | 11/29/2023 | 25 |
| | | | | | | 26 |
| | | N/A | N/A | N/A | N/A | 27 |
| | | | | | | 28 |
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| | | | | | | 41 |

| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|---|--|---------------------------|
| GAS STORAGE PROJECTS | | | |
| 1. Report particulars (details) for total gas storage projects. 2. Total storage plant (column b) should agree with amounts reported by the respondent in Acct's 350.1 to 364.8 inclusive (pages 206-207). 3. Give particulars (details) of any gas stored for the benefit of another company under a gas exchange arrangement or on basis of purchase and resale to other company. Designate with an asterisk if other company is an associated company. | | | |
| Line No. | Item (a) | Total Amount (b) | |
| 1 | Natural Gas Storage Plant | | |
| 2 | Land and Land Rights | 9,547,296 | |
| 3 | Structures and Improvements | 27,340,460 | |
| 4 | Storage Wells and Holders | 130,637,446 | |
| 5 | Storage Lines | 39,234,161 | |
| 6 | Other Storage Equipment | 328,440,756 | |
| 7 | TOTAL (Enter Total of Lines 2 Thru 6) | 535,200,119 | |
| 8 | Storage Expenses | | |
| 9 | Operation | 13,122,591 | |
| 10 | Maintenance | 6,477,166 | |
| 11 | Rents | | |
| 12 | TOTAL (Enter Total of Lines 9 Thru 11) | 19,599,757 | |
| 13 | Storage Operations (In Mcf @ 14.73) | | |
| 14 | Gas Delivered to Storage | | |
| 15 | January | 1,284,149 | |
| 16 | February | (6,950,115) | |
| 17 | March | (7,560,461) | |
| 18 | April | 2,210,164 | |
| 19 | May | 7,201,519 | |
| 20 | June | 9,528,567 | |
| 21 | July | 7,147,722 | |
| 22 | August | 8,196,194 | |
| 23 | September | 9,230,882 | |
| 24 | October | 4,466,309 | |
| 25 | November | 971,134 | |
| 26 | December | 247,696 | |
| 27 | TOTAL (Enter Total of Lines 15 Thru 26) | 35,973,760 | |
| 28 | Gas Withdrawn from Storage | | |
| 29 | January | 9,687,019 | |
| 30 | February | 6,995,990 | |
| 31 | March | 2,954,948 | |
| 32 | April | (231,264) | |
| 33 | May | 649,776 | |
| 34 | June | 459,952 | |
| 35 | July | (3,685,691) | |
| 36 | August | (1,292,895) | |
| 37 | September | (1,394,719) | |
| 38 | October | 1,074,997 | |
| 39 | November | 4,642,570 | |
| 40 | December | 8,179,699 | |
| 41 | TOTAL (Enter Total of Lines 29 Thru 40) | 28,040,382 | |

| | | | | |
|---|---|---|--|---------------------------|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| GAS STORAGE PROJECTS (Continued) | | | | |
| Line No. | Item (a) | Total Amount (b) | | |
| | Storage Operations (In Mcf @ 14.73) | | | |
| 42 | Top or Working Gas End of Year | 52,943,799 | | |
| 43 | Cushion Gas (Including Native Gas) | 62,094,654 | | |
| 44 | Total Gas in Reservoir (Enter Total of Line 42 and Line 43) | 115,038,453 | | |
| 45 | Certified Storage Capacity | 137,977,092 | | |
| 46 | Number of Injection -- Withdrawl Wells | 112 | | |
| 47 | Number of Observation Wells | 56 | | |
| 48 | Maximum Day's Withdrawl from Storage | 1,932,093 | | |
| 49 | Date of Maximum Day's Withdrawl | 2/3/23 | | |
| 50 | LNG Terminal Companies (In Mcf) | | | |
| 51 | Number of Tanks | | | |
| 52 | Capacity of Tanks | | | |
| 53 | LNG Volumes | | | |
| 54 | a) Received at "Ship Rail" | | | |
| 55 | b) Transferred to Tanks | | | |
| 56 | c) Withdrawn from Tanks | | | |
| 57 | d) "Boil Off" Vaporization Loss | | | |
| 58 | e) Converted to Mcf at Tailgate of Terminal | | | |

Notes:

(1) Transactions related to gas stored "for others" are not reflected on these pages at December 31, 2023

73,381,702 Mcf was stored for others.

| | | | |
|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
| DISTRIBUTION AND TRANSMISSION LINES | | | |
| 1. Report below by States the total miles of pipe lines operated by respondent at end of year. 2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned. | | 3. Report separately any line that was not operated during the past year. Enter in a footnote the particulars (details) and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the lines and its book costs are contemplated. 4. Report the number of miles of pipe to one decimal point. | |
| Line No. | Designation (Identification) of Line or Group of Lines (a) | Total Miles of Pipe (to 0.1) (b) | |
| 1 | Integated Natural Gas Systems | | |
| 2 | Located in State of Michigan | | |
| 3 | | | |
| 4 | Distribution Mains | 20,369.3 | |
| 5 | Transmission Mains | 1,964.9 | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | TOTAL | 22,334.2 | |

| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/04/2024 | Year of Report 2023/Q4 |
|---|--|---|--|--|---------------------------|
| 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 press base of 14.73 psia at 60°F. | | |
| Line No. | Item (a) | Day/Month (b) | Amount of Mcf (c) | Curtailments on Day/Month Indicated (d) | |
| | Section A. Three Highest Days of System Peak Deliveries | | | | |
| 1 | Date of Highest Day's Deliveries | 2/3 | | | |
| 2 | Deliveries to Customers Subject to MPSC Rate Schedules | | 1,932,169 | | |
| 3 | Deliveries to Others | | — | | |
| 4 | TOTAL | | 1,932,169 | | |
| 5 | Date of Second Highest Day's Deliveries | 1/31 | | | |
| 6 | Deliveries to Customers Subject to MPSC Rate Schedules | | 1,856,076 | | |
| 7 | Deliveries to Others | | — | | |
| 8 | TOTAL | | 1,856,076 | | |
| 9 | Date of Third Highest Day's Deliveries | 1/30 | | | |
| 10 | Deliveries to Customer Subject to MPSC Rate Schedules | | 1,833,957 | | |
| 11 | Deliveries to Others | | — | | |
| 12 | TOTAL | | 1,833,957 | | |
| | Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies) | | | | |
| 13 | Dates of Three Consecutive Days Highest System Peak Deliveries | 1/30-2/1 | | | |
| 14 | Deliveries to Customer Subject to MPSC Rate Schedules | | 5,373,899 | | |
| 15 | Deliveries to Others | | — | | |
| 16 | TOTAL | | 5,373,899 | | |
| 17 | Supplies from Line Pack | | | | |
| 18 | Supplies from Underground Storage | | (3,854,136) | | |
| 19 | Supplies from Other Peaking Facilities | | | | |
| | Section C. Highest Month's System Deliveries | | | | |
| 20 | Month of Highest Month's System Deliveries | January | | | |
| 21 | Deliveries to Customer Subject to MPSC Rate Schedules | | 39,561,103 | | |
| 22 | Deliveries to Others | | 3,453,398 | | |
| 23 | TOTAL | | 43,014,501 | | |

* Split of sendout on a daily basis is not accurately separable between MPSC Rate Schedules and Others

| | | | | | | | |
|--|-----------------------------|---|--|---|---|---------------------------|--|
| Name of Respondent DTE Gas Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 4/4/2024 | | Year of Report 2023/Q4 | |
| AUXILIARY PEAKING FACILITY | | | | | | | |
| 1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc. 2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is | | | | submitted. For other facilities, report the rated maximum daily delivery capacities. 3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general Instruction 12 of the Uniform System of Accounts. | | | |
| | Location of Facility (a) | Type of Facility (b) | Maximum Daily Delivery Capacity of Facility, Mcf at 14.73 psia at 60° (c) | Cost of Facility (In dollars) (d) | Was Facility Operated on Day of Highest Transmission Peak Delivery? | | |
| | | | | | Yes (e) | No (f) | |
| 1 | West Central Michigan | Underground Storage Plant | 590,000 | | X | | |
| 2 | | | | | | | |
| 3 | Southeastern Michigan | Underground Storage Plant | 2,521,000 | | X | | |
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|--|---|--|---------------------------|
| Name of Respondent DTE Gas Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 4/4/2024 | Year of Report 2023/Q4 |
| 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, product extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.</p> <p>(g) Important main line interconnections with other natural 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, and 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 size not larger than this report. Bind the maps to the report.</p> | | | |
| <p>See attached map on the following page.</p> | | | |

DTE

DTE Gas Company

GAS TRANSMISSION SYSTEM MAP

Facilities

- ▲ Compressor
- Storage Field
- Compressor and Storage Field
- Interconnect From DTM
- ▲ Interconnect To DTM
- Interconnect To and From DTM
- Interconnect From Nexus
- Interconnect From Panhandle
- Interconnect From TransCanada
- ▲ Interconnect To TransCanada
- Interconnect To and From TransCanada
- Interconnect To Union
- Interconnect To and From Vector
- DTE_Transmission_Pipelines
- DTE Energy Gas Company Service Area

0 12.5 25 50
Miles

1 in = 18 Miles

Date: 2/19/2024

