DTE Energy
2000 2nd Avenue, Detroit, MI 48226-1279

DTE Energy

MichCon

November 20, 2008

Mr. Brian Ballinger, Supervisor
Financial Analysis Section
Michigan Public Service Commission
6545 Mercantile Way
Lansing, Michigan 48911

Re: MPSC Case No. U-10150 (Paperless) -
Michigan Consolidated Gas Company's 2007 Affiliate Transactions Compliance Report

Dear Mr. Ballinger:

Enclosed for filing is Michigan Consolidated Gas Company's Affiliate Transactions Compliance Report for the year 2007 as required by the order issued by the Michigan Public Service Commission dated October 28, 1993 in Case No. U-10150.

Very truly yours,

Peter B. Oleksiak
Vice President and Controller

Enclosures

Michigan Consolidated Gas Company

Affiliate Transactions Compliance Report

Calendar Year 2007

November 20, 2008

The Michigan Consolidated Gas Company (MichCon) submits this annual Affiliate Transactions Compliance Report for calendar year 2007 pursuant to the Michigan Public Service Commission's (Commission) October 28, 1993 Order in Case No. U-10150.

The Company reserves the right to amend or supplement this Report as necessary and reserves the right to object to any specific disclosures as they may arise in the future.

Questions regarding the contents of this Report should be directed to Karen A. Freidline, Sr. Compliance Analyst – Pricing & Compliance, at 2000 2nd Ave., Room 1006 WCB, Detroit, MI 48226, or 313-235-6791 or freidlinek@dteenergy.com.

ITEM 1
That the utility ensure that the Commission has access to books and records of the holding company and each of its affiliates and their joint ventures. Any objections to not providing all books and records must be raised before the Commission and the burden of showing that the request is unreasonable or unrelated to the proceeding is on the respondents.

RESPONSE
MichCon has provided the Commission access to its books and records in accordance with its jurisdiction and authority as provided by law.

ITEM 2
Each utility, holding company, and each of its subsidiaries and the joint ventures of the holding company and/or its subsidiaries shall employ accounting and other procedures and controls related to cost allocations and transfer pricing to ensure and facilitate full review by the Commission and to protect against cross-subsidization of non-utility activities by the utility's customers.

RESPONSE
MichCon has established and will continue to maintain accounting controls to facilitate review by the Commission. The procedures employed by MichCon are available for review by the Commission Staff upon request.

ITEM 3
The holding company and each of its subsidiaries and the joint ventures of the holding company and/or its subsidiaries shall keep their books in a manner consistent with general accounting principles and, where applicable, consistent with the Uniform System of Accounts.

RESPONSE
MichCon, its affiliates, and subsidiaries maintain books consistent with general accounting principles and, where applicable, consistent with the Uniform System of Accounts. DTE Energy's financial statements are audited by Deloitte & Touche LLP, an international certified public accounting firm, on an annual basis.

ITEM 4a
The utility shall furnish the Commission with:

> The quarterly and annual financial statements of the consolidated utility and/or its parent holding company.

RESPONSE
The Company, at previous dates and as a matter of routine, submitted the subject documents to the Commission.

ITEM 4b
The utility shall furnish the Commission with:

> Annual statements concerning the nature of intercompany transactions concerning the utility and a description of the basis upon which cost allocations and transfer pricing have been established in these transactions.

RESPONSE
MichCon routinely reports such transactions between its affiliates and/or subsidiaries. See Attachment 4b.1, Pages 228B through 228B-2, “Receivables from Associated Companies”, Attachment 4b.2, Pages 260B, “Payables to Associated Companies”, Attachment 4b.3, Pages 358 through 359-1, “Summary of Costs Billed to Associated Companies”, and Attachment 4b.4, Pages 360 through 361A, “Summary of Costs Billed From Associated Companies.”

All of these attachments were taken from the MPSC Form P-522 for the year 2007.

The “Affiliated Company Master Service Agreement” in Attachment 4b.5 and “Service Level Agreement – Shared Services” in Attachment 4b.6 describe the basis upon which cost allocations and transfer pricing have been established in these transactions.

ITEM 4c
The utility shall furnish the Commission with:

> Annual balance sheets and income statements of the non-regulated subsidiaries of the utility and/or the non-consolidated subsidiaries of the holding company;

RESPONSE
See Attachment 4c.1, the income statements and balance sheets of the subsidiaries of MichCon. Attachment 4c.2 provides income statements and balance sheets for the non-consolidated subsidiaries of the holding company.

ITEM 4d
The utility shall furnish the Commission with:

> As a separate exhibit in its next general rate case, an audit report of its transactions between the utility and its non-utility affiliates.

RESPONSE
An audit report of transactions between MichCon and its non-utility affiliates was furnished to the Commission with its general rate case, MPSC Case No. U-13898.

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ITEM 4e
The utility shall furnish the Commission with:

Federal income tax on a consolidated or non-consolidated basis depending on filing.

RESPONSE
The Company, at a previous date and as a matter of routine, submitted this information to the Commission.

ITEM 5
The utility shall avoid a diversion of management talent that would adversely affect the utility. An annual report identifying personnel transferred from the utility to non-utility subsidiaries is required.

RESPONSE
On April 9, 2007, Michigan Consolidated Gas Company transferred Corporate Services Employees to a new affiliate, DTE Energy Corporate Services, LLC. This transfer was a part of an initiative to separately house corporate and administrative staff functions from core operations of the utility in support of the implementation of MichCon's process restructuring, reorganization, consolidation, and other measures to utilize new operating systems.

In addition to the above mentioned transfer, during 2007, the following employees transferred from MichCon to a non-utility affiliate:

Employee Name	Transfer Date	Former Department & Position	Company Transferred To	New Department & Position
Miller, Sonja R	08/20/2007	Gas Operations/ Supervisor - Gas Operatio	DTE Eng Corp Svcs LLC	Common Process Governance/ Principal Analyst - Busin
Teasley, Dorin D	11/26/2007	Gas Operations/ Gas and Electric Staker	DTE Eng Corp Svcs LLC	Supply Chain/ Supplyperson Central Electr
Victor, Catherine M	08/06/2007	Gas Operations/ Principal Oper Analyst	DTE Eng Corp Svcs LLC	Major Account Services/ Principal Marketing Analy
Johnson, Sandra J	05/14/2007	Gas Operations/ Specialist-Transportati	MCN Enterprise, In	Gas Storage-Pipeline-Proc/ Specialist-Contract & G
Slater, John L	06/11/2007	Gas Opertins/ Transportation Leader	DTE Eng Corp Svcs LLC	Supply Chain/ Transportation Leader Max
Lauer, Cassandra A	05/11/2007	Energy Gas Trading/ Gas Planning Analyst	DTE Coal Services, Inc	Coal Services/ Contract Scheduler
Daoust, Scott E	06/11/2007	Gas Operations/ Joint Distribution Techni	DTE Eng Corp Svcs LLC	Supply Chain/ Stock General-GR
Moore Jr, Emmett S	06/11/2007	Gas Operations/ Transportation Leader	DTE Eng Corp Svcs LLC	Supply Chain/ Transportation Leader Max

It is MichCon's position no transfers/diversion of management talent that would adversely affect MichCon occurred during the year 2007.

ITEM 6
The utility shall notify the Commission in writing within thirty days prior to any transfer to non-utility affiliates of any utility assets or property exceeding a fair market value of $100,000. Asset transfers from regulated to non-regulated shall be at the higher of cost or fair market value and non-regulated to regulated shall be at the lower of cost or fair market value. All services and supplies provided by non-regulated enterprises shall be at market price or 10% over fully allocated costs, whichever is less.

RESPONSE
There were no such transfers in 2007.

ITEM 7
Market, technological, or similar data transferred, directly or indirectly, from the utility to a non-utility affiliate shall be transferred at the higher of cost or fair market value.

RESPONSE
There were no such transfers in 2007.

Michigan Consolidated Gas Company

Affiliate Transactions Compliance Report

Calendar Year 2007

Attachments

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2007

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies * at end of year.
2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable, list each note separately and state 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, associated companies, contract or any other direct or indirect means.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Total for Year: Debits (c)	Total for Year: Credits (d)	Balance End of Year (e)	Interest For Year (f)
1	Account 145					
2	MichCon Pipeline Company	5,311,705	47,588,362	48,706,464	4,194,103	90,586
3	DTE Energy Company	-	890,954,151	890,196,703	757,448	268,161
4	Saginaw Bay Lateral Limited Partnership	-	4,938,855	4,919,423	19,432	188
5						
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14	Total Account 145	$5,311,705	$943,481,868	$943,822,590	$4,970,983	$358,935
15						
16						
17	Notes receivable from associated companies arise from the Inter-Company Loan Agreements.					
18	Purpose: To provide a line of credit to associated companies.					
19	Maturity Date: N/A					
20	Interest Rate: Annually modified fixed rate					
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MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2007

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year Debits (c)	Totals for Year Credits (d)	Balance End of Year (e)	Interest For Year (f)
1	Account 146					
2						
3	DTE Enterprises, Inc.	50,717	215,660	266,377	-	
4	MCN Energy Enterprises	57,372	285,895	237,355	105,912	
5	Citizens Gas Fuel Company	121,021	138,456	259,476	1	
6	MichCon Gathering Company	599,043	9,890,293	3,801,843	6,687,493	
7	MichCon Pipeline Company	37,136	219,669	126,040	130,765	
8	Jordan Valley Limited Partnership	29,595	590,595	598,622	21,568	
9	Saginaw Bay Pipeline Company	365,074	1,394,302	1,675,220	84,156	
10	Saginaw Bay Lateral Company	8,177	163,597	148,913	22,861	
11	Saginaw Bay Lateral Limited Partnership	3,476	88,895	67,237	25,134	
12	Westside Pipeline Company	11,368	287,661	290,398	8,631	
13	Washington 10 Holdings, Inc.	4,075,814	(0)	4,075,814	-	
14	DTE Gas Storage Company	119,566	4,851,525	4,536,362	434,729	23,613
15	Thunder Bay Gathering Company	17,058	800,735	730,502	87,291	
16	Blue Lake Holdings	129	419	386	162	
17	Detroit Edison Company	76,032,126	190,856,968	229,259,344	37,629,750	1,217
18	DTE Energy Company	6,331,400	394,705,116	400,479,566	556,950	
19	DTE Energy Trading, Inc.	155,499	8,965,213	3,426,667	5,694,045	
20	DTE Energy Ventures	12,009	27,833	35,322	4,520	
21	DTE Michigan Holdings, Inc.	40,029	126,874	155,567	11,336	562
22	Shelby Storage LLC	54,251	198,884	232,806	20,329	863
23	MichCon Lateral Company	130,557	2,581,967	2,506,535	205,989	
24	Washington 10 Storage Partnership	80,966	1,255,156	1,306,943	29,179	
25	DTE River Rouge No. 1, LLC	3,375	118,425	284,661	(162,861)	
26	DTE Energy Services, Inc.	17,000	8,754	25,726	28	
27	DTE Gas & Oil Company	65,512	421,543	487,055	-	
28	DTE Gas Storage Pipeline & Processing Co.	-	16	16	-	
29	MichCon Development Corporation	20	-	20	-	
30	South Romeo Gas Storage Company	-	411,662	371,396	40,266	
31	DTE Smith Branch Operations, LLC	-	5,430	-	5,430	
32	DTE East China, LLC	-	110,500	102,000	8,500	
33	DTE Coal Services, Inc.	-	6,478	6,452	26	
34	Terra-Westside Processing Co.	-	7,072	5,472	1,600	
35	Jordan Valley Pipeline Company	-	140,400	1,814	138,586	
36	DTE Terra Hayes Gathering Company	-	100,441	1,113	99,328	
37	(continued next page)					
38						
39						

MICHIGAN CONSOLIDATED GAS COMPANY		AN ORIGINAL		December 31, 2007		
	RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146) (Continued)					
			Totals for Year			
Line No.	Particulars (a)	Balance Beginning of Year (b)	Debits (c)	Credits (d)	Balance End of Year (e)	Interest For Year (f)
1	Account 146 (continued)					
2	Tums/Olund Lake Pipeline Company	-	99,967	441	99,526	
3	Washington 10 Storage Corporation	-	262,879	165,007	97,872	
4	DTE Open-Loop Biomass LLC	-	3,499	-	3,499	
5	MCNIC Mobile Bay Gathering Company	-	631	-	631	
6	DTE Energy Corporate Services, LLC	-	26,599,466	22,848,324	3,751,142	
7	DTE Energy Resources, Inc.	-	217	217	-	
8	DTE Biomass Energy, Inc.	-	2,380	2,380	-	
9	DTE Energy Technologies, Inc.	-	15,439	15,439	-	
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37	Total Account 146	$88,418,292	$645,960,910	$678,534,828	$55,844,374	$26,255
38						
39	Total of Accounts 145 and 146	$93,729,996	$1,589,442,779	$1,622,357,418	$60,815,357	$385,190

MICHIGAN CONSOLIDATED GAS COMPANY | AN ORIGINAL | December 31, 2007

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year: Debits (c)	Totals for Year: Credits (d)	Balance End of Year (e)	Interest for Year (f)
1	Account 233					
2	MichCon Development Corporation	$ 7,366,468	$ 7,463,775	$ 7,854,666	$ 7,757,359	$ 390,870
3	Saginaw Bay Lateral Limited Partnership	22,088	22,088		-	462
4	Westside Pipeline Company	1,492,582	5,457,516	4,028,347	63,413	100,372
5	Saginaw Bay Lateral Company	1,305,013	1,465,773	1,646,571	1,485,811	71,052
6	Jordan Valley Limited Partnership	6,051,073	13,057,416	7,751,873	745,530	342,657
7	MichCon Gathering Company	18,843,889	26,816,201	31,970,770	23,998,458	973,353
8	Thunder Bay Gathering Company	740,958	1,333,085	3,141,353	2,549,226	61,139
9	Saginaw Bay Pipeline Company	5,134,322	5,495,171	5,910,697	5,549,848	260,686
10	MichCon Holdings, Inc.	4,594,100	4,654,721	60,621	-	60,621
11	DTE Energy Company	7,515,105	7,515,105	-	-	727,563
12	MichCon Lateral Company	5,472,384	7,785,838	9,732,871	7,419,417	313,264
13	Blue Lake Holdings, Inc.	690,162	1,511,179	5,168,335	4,347,318	107,716
14	Jordan Valley Pipeline Company	-	-	4,870,227	4,870,227	
15	DTE Terra Hayes Gathering Company	-	-	1,623,409	1,623,409	
16	Tums/Olund Lake Pipeline Company	-		1,792,942	1,792,942	
17						
18						
19	Total (Account 233)	$ 59,228,143	$ 82,577,868	$ 85,552,682	$ 62,202,958	$ 3,409,755
20						
21	Note: Notes Payable to associated companies arise from the Inter-Company Loan Agreement.					
22	Purpose: To provide a line of credit from associated companies.					
23	Maturity Date: N/A					
24	Interest Rate: Annually modified fixed rate.					
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33	Total					

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2007

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234) (Continued)

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year Debits (c)	Totals for Year Credits (d)	Balance End of Year (e)	Interest for Year (f)
1	Account 234					
2	DTE Energy Company	$ 15,365,180	$ 442,227,693	$ 437,841,177	$ 10,978,664	
3	MichCon Gathering Company	2,128,410	2,481,542	13,109,285	12,756,153	
4	MichCon Pipeline Company	55,485	1,425,440	2,069,349	699,394	89,563
5	Saginaw Bay Pipeline Company	64,233	199,827	189,695	54,101	
6	DTE Enterprises, Inc.	20,753	47,847	27,094	-	
7	Detroit Edison Company	3,090,517	81,985,895	81,772,300	2,876,922	12,162
8	DTE Energy Resources, Inc.	-	156	218	62	
9	DTE Biomass Energy, Inc.	-	281	1,343	1,062	
10	DTE Energy Trading, Inc.	-	3,646,107	5,209,072	1,562,965	
11	DTE Energy Services, Inc.	-	8,737	8,765	28	
12	South Romeo Gas Storage Company	-	20,719	27,381	6,662	
13	DTE Smith Branch, LLC	-	-	536	536	
14	DTE Coal Services, Inc.	-	4,149	4,175	26	
15	Saginaw Bay Lateral Company	-	14,674	22,326	7,652	
16	Saginaw Bay Lateral Limited Partnership	-	10,297	18,439	8,142	
17	Westside Pipeline Company	-	67,964	76,027	8,063	
18	Jordan Valley Limited Partnership	-	173,044	143,774	(29,270)	
19	Thunder Bay Gathering Company	-	99,178	101,279	2,101	
20	MichCon Lateral Company	-	469,750	475,477	5,727	
21	Citizens Gas Fuel Companny	-	26,801	26,803	2	
22	MCN Energy Enterprises, Inc.	-	194	225	31	
23	DTE Gas Storage, Pipeline & Processing Company	-	17	21	4	
24	DTE Michigan Holdings, Inc.	-	673	6,300	5,627	
25	DTE Gas Storage Company	-	404,153	413,970	9,817	
26	Shelby Storage LLC	-	18,635	25,953	7,318	
27	Jordan Valley Pipeline Company	-	-	10,204	10,204	
28	DTE Terra Hayes Gathering Company	-	-	5,011	5,011	
29	Washington 10 Storage Partnership	-	410,833	412,444	1,611	
30	Washington 10 Storage Corporation	-	-	37,389	37,389	
31	DTE Open-Loop Biomass LLC	-	-	1,160	1,160	
32	MCNIC Mobile Bay Gathering Company	-	-	631	631	
33	DTE Energy Corporate Services, LLC	-	189,907,327	214,642,826	24,735,499	
34	MichCon Development Corporation	-	20	0	(20)	
35	Tums/Olund Lake Pipeline Company	-	-	6,088	6,088	
36						
37						
38	Total (Account 234)	$ 20,724,578	$ 723,651,953	$ 756,686,737	$ 53,759,362	$ 101,725
39						
40						
41	Total	$ 79,952,721	$ 806,229,821	$ 842,239,419	$ 115,962,320	$ 3,511,480

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2007

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, gas transportation services, dividends declared, etc.).
4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	DTE Enterprises, Inc.	Parent of MichCon Holdings	Admin. & General		
2	MCN Energy Enterprises, Inc.	Subsidiary of DTE Enterprises	Admin. & General		
3	Citizens Gas Fuel Company	Subsidiary of DTE Enterprises	Admin. & General		
4					
5	MichCon Gathering Company	Subsidiary of MichCon	Admin. & General		
6					
7	MichCon Pipeline Company	Subsidiary of MichCon	Operations	495-00	52,186
8					
9	Jordan Valley Limited Partnership	Subsidiary of MichCon	Operations	495-00	4,800
10	Saginaw Bay Pipeline Company	Subsidiary of MichCon	Admin. & General		
11	DTE Energy Trading, Inc.	Subsidiary of DTE Energy Resources	Gas Transportation	489-40	1,356,190
12			Trading	484-00	915,000
13					
14	Saginaw Bay Lateral Company	Subsidiary of MichCon	Admin. & General		
15	Saginaw Bay Lateral Limited Ptnrship	Subsidiary of MichCon	Admin. & General		
16	Westside Pipeline Company	Subsidiary of MichCon	Admin. & General		
17					
18	DTE Gas Storage Co.	Subsidiary of DTE Enterprises	Operations	495-00	267,046
19					
20					
21					
22	Thunder Bay Gathering Co.	Subsidiary of MichCon	Operations	495-00	6,400
23	Blue Lake Holdings, Inc.	Subsidiary of MichCon	Admin. & General		
24					
25	The Detroit Edison Company	Subsidiary of DTE Energy Company	Gas Transportation	489-20	1,730,175
26			Admin. & General	494-00	1,500,000
27			Operations	495-00	(150,835)
28	DTE Energy Company	Parent of DTE Enterprises	Admin. & General		
29			Corp. Support Group	901XX - 913XX	5,353,142
30			Corp. Support Group	920XX	4,989,432
31			Corp. Support Group	921XX - 930XX	7,835,528
32			Corp Support Group	408XX	883,611
33			Corp Support Group	874XX	125
34	DTE Energy Ventures, Inc.	Subsidiary of DTE Energy Company	Admin. & General		
35					
36	DTE River Rouge No. 1, L.L.C.	Subsidiary of DTE Energy Resources	Gas Transportation	489-20	94,768
37	DTE Energy Services, Inc.	Subsidiary of DTE Energy Resources	Admin. & General		
38					
39	DTE Gas & Oil Company	Subsidiary of DTE Enterprises	Gas Transportation	489-40, 495-00	158,031
40	DTE Michigan Holdings, Inc.	Subsidiary of MCN Energy Enterprises	Admin. & General		
41	MichCon Lateral Company	Subsidiary of MichCon	Admin. & General		
TOTAL					

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2007

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.
7. In column (j) report the total.
8. In column (k) indicate the pricing method (cost, per contract terms, etc.).

Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		146-00	215,667	215,667	cost	1
		146-00	246,294	246,294	cost	2
		146-00	305,882	305,882	cost	3
						4
		146-00	2,334,970	2,334,970	cost	5
						6
419-00	90,586	146-00	11,565	154,337	cost	7
						8
		146-00	236,052	240,852	cost	9
		146-00	685,580	685,580	cost	10
		146-00	1,817,749	3,173,939	contract	11
		146-00	(915,000)		contract	12
						13
		146-00	130,709	130,709	cost	14
419-00	188	146-00	82,131	82,319	cost	15
		146-00	69,440	69,440	cost	16
						17
415-00, 419-00	1,335,479	146-00	2,767,349	4,369,874	contract	18
						19
						20
						21
		146-00	592,098	598,498	cost	22
419-00	1	146-00	419	420	cost	23
						24
419-00	1,217	146-00	11,986,350	13,717,742	cost	25
				1,500,000	contract	26
				(150,835)	cost	27
419-00	268,161	146-00	1,512,678	1,780,839	cost	28
426-XX	185,026			5,538,168	cost	29
				4,989,432	cost	30
				7,835,528	cost	31
				883,611	cost	32
				125		33
		146-00	16,339	16,339	cost	34
						35
		146-00	13,532	108,300	contract	36
		146-00	34,255	34,255	contract	37
						38
415-00	10,440	146-00	223,800	392,271	contract	39
419-00	562	146-00	37,040	37,602	cost	40
		146-00	2,234,418	2,234,418	cost	41

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2007

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, gas transportation services, dividends declared, etc.).
4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	DTE Energy Resources, Inc.	Subsidiary of DTE Energy Company	Admin. & General		
2	DTE Biomass Energy, Inc.	Subsidiary of DTE Energy Resources	Admin. & General		
3	South Romeo Gas Storage Company	Subsidiary of DTE Gas Storage Company	Admin. & General		
4	DTE Smith Branch, LLC	Subsidiary of DTE Synfuels, LLC	Admin. & General		
5	DTE Coal Services, Inc.	Subsidiary of DTE Energy Resources	Admin. & General		
6	DTE Energy Technologies, Inc.	Subsidiary of Wolverine Energy Services	Admin. & General		
7	Terra-Westside Processing Company	Subsidiary of MCN Energy Enterprises, Inc.	Operations	495-00	1,600
8	Jordan Valley Pipeline Company	Subsidiary of MichCon Pipeline Company	Operations	495-00	8,000
9	DTE Terra Hayes Gathering Co.	Subsidiary of MichCon Pipeline Company	Admin. & General		
10	DTE Open Loop-Biomass LLC	Subsidiary of DTE Energy Services, Inc.	Admin. & General		
11	MCNIC Mobile Bay Gathering Company	Subsidiary of DTE Gas Storage, Pipeline	Admin. & General		
12	DTE Energy Corporate Services, LLC	Subsidiary of DTE Energy Company	Admin. & General		
13	DTE East China, LLC	Subsidiary of DTE Energy Services, Inc.	Gas Transportation	489-40	102,000
14	Tums/Olund Lake Pipeline Company	Subsidiary of MichCon Pipeline Company	Admin. & General		
15	DTE Michigan Holdings, Inc.	Subsidiary of MCN Energy Enterprises, Inc.	Admin. & General		
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
TOTAL					$25,107,199

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2007

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.
7. In column (j) report the total.
8. In column (k) indicate the pricing method (cost, per contract terms, etc.).

Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		146-00	217	217		1
		146-00	2,380	2,380		2
415-00	234,000	146-00	177,662	411,662		3
		146-00	5,430	5,430		4
		146-00	6,479	6,479		5
		146-00	15,439	15,439		6
		146-00	1,274	2,874		7
		146-00	67,625	75,625		8
		146-00	41,613	41,613		9
		146-00	3,499	3,499		10
		146-00	631	631		11
		146-00	53,994,585	53,994,585		12
		146-00	(25,500)	76,500		13
		146-00	104,610	104,610		14
		146-00	22,370	22,370		15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
	$2,125,660		$79,057,631	$106,290,490		

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2007

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES

1. In column (a) report the name of the associated company.
2. In column (b) describe the affliation (percentage ownership, etc.).
3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, gas transportation services, dividends declared, etc.).
4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	DTE Energy Company	Parent of DTE Enterprises	Customer Service	901-916	9,086,827
2			A&G Expense	920-935	25,548,043
3			Operations	401	4,142
4			Taxes Other	408	1,148,137
5			Other Income		
6			Other Income Deductions		
7			Interest Expense		
8					
9	The Detroit Edison Company	Subsidiary of DTE Energy Co.	O&M Expense	816-893	(644,288)
10			Customer Service	902-913	3,106,612
11			A&G Expense	920 - 925	(22,127)
12			A&G Expense	926, 930	(93,839)
13			Rent Expense	931	15,200,000
14			Taxes Other	408	(15,105)
15			Other Income		
16			Non-Utility Rental Income		
17			Interest Expense		
18			Construction		
19					
20	Blue Lake Holdings, Inc.	Subsidiary of MichCon	Interest Expense		
21					
22	MichCon Holdings, Inc.	Subsidiary of DTE Enterprises, Inc.	Interest Expense		
23	Saginaw Bay Lateral Company	Subsidiary of MichCon	Interest Expense		
24			A&G Expense	920	(32,890)
25					
26	Saginaw Bay Lateral Limited Prtnrship	Subsidiary of MichCon	Interest Expense		
27			A&G Expense	920	(6,578)
28					
29	Westside Pipeline Company	Subsidiary of MichCon	Interest Expense		
30			A&G Expense	920	(11,981)
31					
32	Jordan Valley Pipeline Company	Subsidiary of MichCon	A&G Expense	920	(62,961)
33					
34	Saginaw Bay Pipeline Company	Subsidiary of MichCon	Interest Expense		
35			O&M Expense	812-859	13,480
36			A&G Expense	920	(210,497)
TOTAL					

MICHIGAN CONSOLIDATED GAS COMPANY | AN ORIGINAL | December 31, 2007

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.
7. In column (j) report the total.
8. In column (k) indicate the pricing method (cost, per contract terms, etc.).

Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
				9,086,827	Cost	1
				25,548,043	Cost	2
				1,148,137	Cost	3
				4,142	Cost	4
415, 416	(18,098)			(18,098)	Cost	5
426	549,895			549,895	Cost	6
430	727,563			727,563	Cost	7
						8
				(644,288)	Cost	9
				3,106,612	Cost	10
				(22,127)	Cost	11
				(93,839)	Cost	12
				15,200,000	Cost	13
				(15,105)	Cost	14
416	(1,597)			(1,597)	Cost	15
417	(2,287)			(2,287)	Cost	16
430	12,161			12,161	Cost	17
		106	15,445,655	15,445,655	Cost	18
						19
430	98,149			98,149	Cost	20
						21
430	60,621			60,621	Cost	22
430	71,052			71,052	Cost	23
				(32,890)	Cost	24
						25
430	462			462	Cost	26
				(6,578)	Cost	27
						28
430	100,372			100,372	Cost	29
				(11,981)		30
						31
				(62,961)	Cost	32
						33
430	196,074			196,074	Cost	34
				13,480	Cost	35
				(210,497)	Cost	36

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2007

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 affliation (percentage ownership, etc.).
3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, gas transportation services, dividends declared, etc.).
4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Thunder Bay Gathering Company	Subsidiary of MichCon	Interest Expense		
2			A&G Expense	920	(203,919)
3					
4	MichCon Development Corporation	Subsidiary of MichCon	Interest Expense		
5					
6	MichCon Gathering Company	Subsidiary of MichCon	O&M Expense	804, 806	2,701,531
7			A&G Expense	920	(736,740)
8			Interest Expense		
9					
10					
11					
12	MichCon Pipeline Company	Subsidiary of MichCon	O&M Expense	858	797,492
13			Interest Expense		
14					
15	MichCon Lateral Company	Subsidiary of MichCon	Interest Expense		
16			A&G Expense	920	(290,996)
17					
18	DTE Gas & Oil Company	Subsidiary of DTE Enterprises	O&M Expense	804	(14,798)
19			A&G Expense	920, 921	4
20					
21	DTE Energy Trading, Inc.	Subsidiary of DTE Energy Resource	O&M Expense	803	1,555,802
22					
23	DTE Energy Corporate Services, LLC	Susidiary of DTE Energy Company	O&M Expense	816-893	(859,648)
24			Customer Service	902 - 908	59,845,406
25			Sales Promotion	911 - 913	1,337
26			A&G Expense	920 - 930	89,329,145
27			Taxes Other	408	(329,073)
28			Miscellaneous Non-op		
29			Construction		
30					
31	DTE Energy Services, Inc.	Subsidiary of DTE Energy Resource	A&G Expense	920, 921	22
32					
33	Jordan Valley Limited Partnership	Subsidiary of MichCon	Interest Expense		
34			A&G Expense	920	(30,619)
35					
36	DTE Gas Storage Company	Susidiary of MCN Energy Enterprise	O&M Expense	806	(1,793,076)
37					
TOTAL					

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2007

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.
7. In column (j) report the total.
8. In column (k) indicate the pricing method (cost, per contract terms, etc.).

Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
430	61,139			61,139	Cost	1
				(203,919)	Cost	2
						3
430	390,870			390,870	Cost	4
						5
				2,701,531	Cost	6
				(736,740)	Cost	7
430	973,353			973,353	Cost	8
						9
						10
						11
				797,492	Cost	12
430	89,563			89,563	Cost	13
						14
430	313,264			313,264	Cost	15
				(290,996)	Cost	16
						17
				(14,798)	Cost	18
				4		19
						20
				1,555,802	Cost	21
						22
				(859,648)	Cost	23
				59,845,406	Cost	24
				1,337	Cost	25
				89,329,145	Cost	26
				(329,073)	Cost	27
415 - 426	789,950			789,950	Cost	28
		106	(2,056,775)	(2,056,775)	Cost	29
						30
				22	Cost	31
						32
430	342,657			342,657	Cost	33
				(30,619)	Cost	34
						35
				(1,793,076)	Cost	36
						37

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the

1. In column (a) report the name of the associated company.
2. In column (b) describe the affliation (percentage ownership, etc.).
3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, gas transportation services, dividends declared, etc.).
4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	DTE Terra Hayes Gathering Co.	Subsidiary of MichCon Pipeline Company	A&G Expense	920	(57,714)
2					
3	Tums/Olund Lake Pipeline Co.	Subsidiary of MichCon Pipeline Company	A&G Expense	920	(47,221)
4					
5	DTE Energy Resources, Inc.	Susidiary of DTE Energy Company	A&G Expense	926	(7,943)
6					
7	DTE Northwind Operations, LLC	Subsidiary of DTE Energy Services, Inc.	Construction		
8					
9	Citizens Gas Fuel Company	Subsidiary of DTE Enterprises	Taxes Other	408	(2,381)
10			O&M Expense	816-893	(9,995)
11			Customer Service	902	(73)
12			A&G Expense	920 - 930	12,009
13			Other Income		
14			Construction		
15					
16	DTE Gas Storage Pipeline & Processi	Subsidiary of MCN Energy Enterprises, Inc.	Customer Service	904	3
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
TOTAL					$202,865,529

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the

5. In columns (f) and (g) report the amount classified to non-operating income and the
account(s) in which reported.

6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.

7. In column (j) report the total.

8. In column (k) indicate the pricing method (cost, per contract terms, etc.).

Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
				(57,714)	Cost	1
						2
				(47,221)	Cost	3
						4
				(7,943)	Cost	5
						6
		106	146	146	Cost	7
						8
				(2,381)	Cost	9
				(9,995)	Cost	10
				(73)	Cost	11
				12,009	Cost	12
416	(252)			(252)	Cost	13
		106	(12,038)	(12,038)	Cost	14
						15
				3	Cost	16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
	$4,754,914		$13,376,988	$220,997,431		

DTE ENERGY COMPANY
Subsidiary Company Master Service Agreement

This Agreement, effective as of April 2, 2007 by, between and among DTE Energy Company (DTE) and all of its utility and non-utility subsidiaries, as they may be created or dissolved from time to time. For the purposes of this Agreement, The Detroit Edison Company and Michigan Consolidated Gas Company are "utility" subsidiaries. Most other subsidiaries of DTE are "non-utility" subsidiaries. This Agreement supersedes the prior Agreement on this subject dated April 20, 2004.

DTE Energy Company is a diversified corporation that includes utility electric and gas utility operations along with various non-utility subsidiaries. The majority of its employees, resources and facilities are dedicated to the utility businesses. DTE recognizes that certain work transcends subsidiaries. DTE also recognizes the business need for subsidiaries' resources to be shared and utilized by one another in the normal course of business. At the same time, DTE understands that no subsidiary can be allowed to benefit from this access and use common employees, resources and facilities without proper reimbursement to the subsidiary maintaining ownership of said resources and assets. To that end, the parties to this agreement establish this policy that governs transactions between or among the various DTE subsidiaries.

1. DTE and its subsidiaries agree that no utility subsidiary will subsidize any other utility or non-utility subsidiary.

2. DTE and its subsidiaries agree to maintain accounting, control and record-keeping systems that will help ensure that all transactions between or among subsidiaries will be appropriately identified, valued, billed and charges therefor paid.

Non-compliance with the state regulatory policy and procedures pertaining to transactions covered by this agreement is not acceptable and will be expeditiously remediated. Any issues regarding non-compliance with applicable regulatory policy and procedures will be reported immediately to appropriate management. The duty of management is to resolve any issues promptly. Where any management discretion may be exercised, the resolution shall be in favor of the utility subsidiary for the benefit of its customers.

AGREEMENT TO FURNISH SERVICES

Upon request and as available, a utility subsidiary shall furnish to a utility and/or non-utility subsidiary the products and services requested so long as providing them does not, in the sole judgment of the utility subsidiary, interfere with its primary obligation to provide utility services to the public. Non-utility subsidiaries may also be asked to furnish products and/or services to a subsidiary. General corporate support services will be provided to all DTE subsidiaries by DTE Energy Corporate Services, LLC ("DECS").

The word "Recipient," when used in this Agreement, shall mean the DTE subsidiary that is receiving the product or service. The word "Provider," when used in this Agreement, shall mean the DTE subsidiary that is providing the product or service. The parties to this Agreement may render, and shall be appropriately compensated for, such products or services as agreed upon. Any such products or services shall be rendered subject to the terms and conditions of this Agreement.

The means by which DTE subsidiaries are to substantiate the scope and pricing parameters of particular agreements is through the use of a Contract, a Service Level Agreement, a Service Request Form or other appropriate documentation. The subsidiaries will determine which form of documentation fulfills their needs.

1. A Contract would be used to document a product or service arrangement of a broad nature that requires extensive description. A contract is usually between two parties and both parties will authorize the agreement. A subsidiary company contract is similar to a contract one would prepare with a third party company.

2. A Service Level Agreement (SLA) would be used to document a product or service arrangement of a broad nature that requires an average amount of description. As such, an SLA would often involve more than two subsidiaries and may require the authorization of the DTE Chief Executive Officer and/or other Senior Management representative on behalf of all the parties.

3. The Service Request Form (SRF) would be used to document a product or service arrangement that has a concise and specific nature. This is the simplest form of documentation that can be used to explain the nature of a subsidiary transaction.

CHARGES

Charges for Utility Subsidiary Products and Services: For all products or services provided to non-utility subsidiaries by a utility subsidiary under this Agreement, the Recipient shall pay the Provider for the labor, materials, and other expenses pertinent to such product or service at the fully loaded cost, or fair market value, whichever is greater. For services provided by one utility subsidiary to another utility subsidiary, Recipient shall pay the Provider the fully loaded cost of the product or service.

Charges for Non-Utility Subsidiary Products and Services: For all products or services provided to utility subsidiaries by a non-utility subsidiary (except DECS) under this Agreement, the Recipient shall pay the Provider for the labor, materials, and other expenses pertinent to such product or service at the fair market value thereof or 10% over the fully loaded cost, whichever is less. For all products or services provided by DECS to utility subsidiaries under this Agreement, the Recipient shall pay DECS for the labor, materials and other expenses pertinent to such product or service at the fair market value thereof or fully loaded cost, whichever is less. Except for products and services provided by DECS, service provided by one non-utility subsidiary to another non-utility subsidiary, Recipient shall pay the Provider the negotiated price for the product or service. For all products or services provided by DECS to non-utility subsidiaries, Recipient shall pay DECS for the labor, materials and other expenses at the fully loaded cost.

Labor: All charges for labor services under this Agreement that are cost based shall be fully loaded and include direct labor costs plus an amount necessary to cover benefits provided to the employees rendering the services.

Third Party Vendors: To minimize inter-subsidiary billing as much as possible, all statements from third party vendors for the provision of products or services that can be identified with a particular Recipient shall be addressed directly to that Recipient.

BILLING AND PAYMENT

Billing Methods: For unique products or services provided under this Agreement, Provider will supply Recipient with an invoice for the charge(s) due. Recipient shall pay the Provider by the statement due date. The invoice shall be rendered on or about the same time each month for services provided in the previous month, and shall be accompanied by information sufficient to identify the type and amount of products and/or services received. In the event that the Provider cannot render a statement based upon actual data, it may render the statement based on estimated data with any reconciliation using actual data to be reflected in the next monthly statement.

For services of a generalized nature routinely provided under this Agreement, a direct assignment process will be used to charge the Recipient. The direct assignment process will involve creating a cost pool from the various corporate support functions within DECS. The pooled costs at the DECS level, in addition to DTE O&M expenses, will be assigned to subsidiaries that use DECS services, based upon approved assignment formulas. Direct assignment costs will be posted automatically to each subsidiary's ledger as expenses and as accounts payable to DECS. Separate invoicing is not considered necessary to the process. A reconciliation document will be prepared each month showing the total amount billed by DECS and the amounts allocated and billed to each of the subsidiaries. The invoicing process described here may be modified from time to time, as needed.

Payment Disputes: In the event that a Recipient contests any portion of a statement for products or services, the total amount shall nevertheless be paid by the due date. The Recipient must then notify the Provider in writing, also by the due date, specifying the disputed charge. If the Recipient and the Provider cannot resolve the dispute within thirty days after notice of a disputed charge, the matter shall be forwarded to the Vice President and Controller of DTE for resolution. The decision rendered by the Vice President and Controller shall be binding upon the subsidiaries.

Late Payment: In the event that the Recipient does not pay the total amount due, interest on the unpaid amount will accrue each month at the average monthly market rate for A2/P2 commercial paper while the amount remains unpaid.

TERM

The term of this Agreement shall be period of one year from the date hereof and from year to year thereafter, unless superseded by a new agreement or revoked by the then current DTE Energy Company Chief Executive Officer or his designate.

NEW PARTIES

Any corporation, company, partnership or other entity that is controlled, directly or indirectly, by DTE or one of its subsidiaries will automatically become a party to this Agreement for any transactions with DTE or its utility and non-utility subsidiaries.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.

Gerard M. Anderson
President and Chief Operating Officer
DTE Energy Company; and
President and Chief Operating Officer
DTE Energy Corporate Services, LLC; and
President and Chief Operating Officer
DTE Energy Resources

Robert J. Buckler
President and Chief Operating Officer
The Detroit Edison Company; and
President and Chief Executive Officer
Wolverine Energy Services, Inc.

Gerardo Norcia
President
Michigan Consolidated Gas Company

Steven Prelipp
President
DTE Gas Resources, Inc.

Dave E. Meador
President
Syndeco Realty Corporation

Knut A. Simonsen
President
DTE Energy Ventures, Inc.

DTE ENERGY COMPANY
Service Level Agreement
Shared Services

This Agreement, effective as of April 2, 2007 by, between and among DTE Energy Company (DTE) and all of its utility and non-utility subsidiaries. This Agreement supersedes the prior Agreement on this subject dated April 20, 2004.

SHARED SERVICES

Corporate support employees of DTE Energy Corporate Services, LLC ("DECS") provide shared services to handle the general corporate support function for all DTE subsidiaries. The corporate support function performed by any one employee or department within DECS is not solely for DECS. To the contrary, the corporate support function of DECS transcends all subsidiaries within DTE. To this end, the parties to this Agreement recognize the business need to operate in an efficient manner using shared services. The parties agree to accept appropriate responsibility for costs incurred by DECS as outlined in this Agreement, regardless of the legal organizational structure within which the charges are incurred.

SCOPE

The following organizations or categories of services and charges within DTE are within the scope of the shared services model: Accounting; Finance; Financial Services; Risk; Tax and Treasury; Assistant to the Chairman; Audit Services; Common Process Governance; Controller; Corporate Communications; Corporate & Government Affairs; Corporate Planning & Analysis; Corporate Safety; Corporate Secretary; Corporate Security; Corporate Services; Customer Services; Environmental Management & Resources; General Counsel; Human Resources; Information Technology; Investor Relations; Market Intelligence; Office of Compliance; Operating Systems; Regulatory Affairs; Regulated Marketing; Strategy and M&A; Technology Investments; and DTE O&M. The organizations or categories of services and charges listed above are not exclusive, and the definition of corporate support may be modified from time to time.

CONTRACTS

If a subsidiary requests that DECS procure goods or services on its behalf from a third party, DECS will act as the subsidiary's agent and a DECS employee will execute the necessary contract(s) in the name of the requesting subsidiary. For purposes of executing a contract on a subsidiary's behalf, DECS employees shall have the signature authority levels set forth in DTE Energy Policy GV6 (Signature Authority for Contracts and Financial Transactions) and in effect on the date the contract is executed.

CHARGES

1. Direct charges may be incurred by DECS for specific categories of service requested by and for the benefit of a specific subsidiary within DTE. Direct charges would be incurred and billed pursuant to an authorizing document such as a contract or a service request form (SRF). Direct charges generally flow through the direct assignment process but, on an exception basis with management approval, can be charged directly to the affiliate entity that has requested the service.

2. Direct assignment includes those costs that are incurred by DECS for the general benefit of one or more subsidiaries of DTE. Most expenses for DECS' services will be charged using this direct assignment process and will be assigned using allocation methodologies that comply with generally accepted accounting principles and regulatory guidelines. These methodologies will be reviewed periodically to assure the continuing appropriateness of their application and parameters.

INVOICING

The direct assignment process will involve creating a cost pool from the various corporate support functions within DECS. The pooled costs at the DECS level, in addition to DTE O&M expenses, will be assigned to subsidiaries that use DECS services, based upon approved assignment formulas. Direct assignment costs will be posted automatically to each subsidiary's ledger as expenses and as accounts payable to DECS. Separate invoicing is not considered necessary to the process. A reconciliation document will be prepared each month showing the total amount billed by DECS and the amounts allocated and billed to each of the subsidiaries. The invoicing process described here may be modified from time to time, as needed.

SETTLEMENT

The DECS costs billed to subsidiaries must be settled on a monthly basis that will be facilitated through the use of Intercompany Loans.

DISPUTE RESOLUTION

Any dispute concerning the propriety of any cost assignment should be communicated immediately in writing to the Manager responsible for overseeing the process. If the dispute cannot be resolved within thirty days after it has been raised, the matter shall be forwarded to the Vice President and Controller of DTE for resolution. The decision rendered by the Vice President and Controller or his/her designate shall be binding. The initiation of the dispute resolution process will not be a reason to delay payment of any charges that have been assigned.

TERM

The term of this Agreement shall be a period of one year from the date hereof and from year to year thereafter, unless superseded by a new agreement or revoked by the then current DTE Energy Company Chief Executive Officer or his/her designate.

NEW PARTIES

Any corporation, company, partnership or other entity that is controlled, directly or indirectly, by DTE or one of its subsidiaries will automatically become a party to this Agreement for any transactions with DTE or its utility and non-utility subsidiaries.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.

Gerard M. Anderson
President and Chief Operating Officer
DTE Energy Company; and
President and Chief Operating Officer
DTE Energy Corporate Services, LLC; and
President and Chief Operating Officer
DTE Energy Resources

Robert J. Buckler
President and Chief Operating Officer
The Detroit Edison Company; and
President and Chief Executive Officer
Wolverine Energy Services, Inc.

Gerardo Norcia
President
Michigan Consolidated Gas Company

Steven Prelipp
President
DTE Gas Resources, Inc.

Dave E. Meador
President
Syndeco Realty Corporation

Knut A. Simonsen
President
DTE Energy Ventures, Inc.

Consolidated Income Statement

Company	**L61100 MichCon Consol, 221 Michigan Consolidated Gas...**
Cons Group	
Document Type	
Item	
Posting Level	
Trading partner	
Income Statement ($Thousands)	
Time Value Comparison (actuals) F	**Y-T-D thru: 012/2007**

Company / Income Statement ($Thousands)	Y-T-D thru: 012/2007 L61100 MichCon Consol	221 Michigan Consolidated Gas	222 MichCon Development Corp	223 Blue Lake Holdings, Inc	L61110 MichCon Pipeline Company Consol
Operating Revenues	$1,842,496	$1,818,759			$23,737
Total Operating Expenses	$1,706,575	$1,692,754	$0	$1	$13,820
Fuel, purchased power and gas	$1,138,865	$1,138,865			
Operation and maintenance	$422,121	$413,949	$0	$0	$8,171
Depreciation, depletion and amortization	$93,416	$92,099			$1,317
Taxes other than income	$55,394	$53,605		$1	$1,788
Gains on sale of assets	$ (3,221)	$ (5,764)			$2,544
Restructuring & merger charges					
Operating Income	$135,920	$126,005	$0	$ (1)	$9,917
Total Other (Income) and Deductions	$42,535	$46,126	$81	$ (3,648)	$ (24)
Interest expense	$60,191	$60,186			$5
Interest income	$ (9,372)	$ (9,372)	$0	$0	$0
Minority interest	$ (29)				$ (29)
Other income	$ (12,212)	$ (8,645)	$81	$ (3,648)	$ (0)
Other expenses	$3,958	$3,958			
Income Before Income Taxes	$93,386	$79,879	$ (81)	$3,646	$9,941
Income Taxes	$22,837	$17,552	$106	$1,314	$3,865
Income from Continuing Operations	$70,549	$62,327	$ (187)	$2,332	$6,076
Income (Loss) from Discontinued Operations					
Cumulative Effect of Acctg Changes					
Extraordinary Income (Loss)					
Net Income	$70,549	$62,327	$ (187)	$2,332	$6,076
Average Common Shares Outstanding - Basic					
Average Common Shares Outstanding - Diluted					
Income from continuing operations - Basic EPS	$0.000	$0.000	$0.000	$0.000	$0.000
Discontinued operations - Basic EPS					
Cumulative effect of acctg changes - Basic EPS					
Extraordinary income (loss) - Basic EPS					
Total - Basic EPS	$0.000	$0.000	$0.000	$0.000	$0.000
Income from continuing operations - Diluted EPS	$0.000	$0.000	$0.000	$0.000	$0.000
Discontinued operations - Diluted EPS					
Cumulative effect of acctg changes - Diluted EPS					
Extraordinary income (loss) - Diluted EPS					
Total - Diluted EPS	$0.000	$0.000	$0.000	$0.000	$0.000

Consolidated Balance Sheet

Company	L61100 MichCon Consol, 221 Michigan Consolidated Gas...
Cons Group	
Document Type	
Item	
Posting Level	
Trading partner	
Balance Sheet ($Thousand)	Total Assets, Current Assets, Cash and cash equivalents, Restricted cash...
Time Value Comparison (actuals) B:	As of: 012/2007

Company Balance Sheet ($Thousand)	As of: 012/2007 L61100 MichCon Consol	221 Michigan Consolidated Gas	222 MichCon Development Corp	223 Blue Lake Holdings, Inc	L61110 MichCon Pipeline Company Consol
Total Assets	$3,615,768	$3,496,880	$9,644	$14,962	$94,282
Current Assets	$732,491	$724,004	$93	$0	$8,394
Cash and cash equivalents	$5,897	$5,897	$0	$0	$0
Restricted cash	$0	$0			
Accounts receivable	$538,025	$532,904	$0	$0	$5,121
Customer accounts receivable (net)	$326,672	$323,577	$0	$0	$3,095
Accrued unbilled revenues	$161,949	$159,923			$2,026
Regulated under recoveries	$0	$0			
Other accounts receivable	$49,404	$49,404			$0
Notes receivable	$2,905	$2,905	$0	$0	$0
Inventories	$51,545	$51,545			
Fuel					
Gas	$31,692	$31,692			
Materials and supplies	$19,853	$19,853			
Current assets from risk management and trading					
Current deferred income taxes	$15,570	$15,464			$106
Other current assets	$118,548	$115,289	$93		$3,166
Deferred debits	$104,773	$104,777			$ (3)
Other current assets	$13,775	$10,512	$93		$3,169
Investments	$96,728	$84,129	$1,879	$10,722	$ (2)
Nuclear decommissioning trust funds					
Other investments	$96,728	$84,129	$1,879	$10,722	$ (2)
Property	$1,997,673	$1,966,753			$30,921
Property, plant and equipment	$3,584,038	$3,420,364			$163,674
Property under capital leases	$5,232	$5,232			
Accumulated depreciation, depletion, and amortization	$ (1,591,597)	$ (1,458,843)			$ (132,754)
Other Assets	$788,875	$721,994	$7,672	$4,240	$54,970
Goodwill	$0				$0
Regulatory assets	$272,307	$272,307			
Securitized assets					
Long-term notes receivables	$76,633	$76,328	$305		
Long-term assets from risk management and trading					
Prepaid pension assets	$432,256	$432,256			
Long-term deferred income taxes	$0	$0	$0		$0
Other intangible assets net	$1,650				$1,650
Other long-term assets	$6,028	$ (58,898)	$7,366	$4,240	$53,320
Total Liabilities and Shareholder's Equity	$3,615,768	$3,555,982	$ (7,520)	$7,472	$59,833
Liabilities	$2,833,842	$2,808,099	$3,250	$3,996	$18,497
Current Liabilities	$1,155,770	$1,144,280	$308	$2,382	$8,800
Accounts payable	$266,485	$264,779	$0	$0	$1,706
Interest payable	$11,701	$11,701			
Dividends payable	$12,500	$12,500			
Accrued payroll	$2,199	$2,199			
Accrued vacation	$13,127	$13,127			
Regulated over recoveries	$69,812	$69,812			
Income taxes payable	$10,250	$1,277	$318	$2,381	$6,275
Current deferred taxes	$0	$0			$0
General taxes	$8,386	$7,576	$ (10)	$1	$819
Gas inventory equalization	$0	$0			
Short-term borrowings	$454,365	$454,365			$0
Current portion of debt including capital leases	$275,000	$275,000			
Current liab from risk management and trading					
Other current liabilities	$31,945	$31,945			$0
Other Non-Current Liabilities	$1,237,889	$1,223,637	$2,942	$1,614	$9,697
Deferred income taxes	$194,727	$188,982	$663	$1,614	$3,469
Regulatory liabilities	$586,031	$586,031			
Asset retirement obligation	$108,626	$104,387			$4,239
Unamortized investment tax credit	$13,040	$13,040			
Long-term liab from transportation & storage contrs					
Long-term liab from risk management and trading					
Accrued pension liabilities	$7,371	$7,371			
Accrued post-retirement benefit costs	$267,911	$267,911			
Accrued environmental costs	$34,944	$34,201			$743
Deferred gains from asset sales	$1,901	$1,901			
Minority interest	$ (35)				$ (35)
Nuclear decommissioning					
Other long-term liabilities	$23,373	$19,813	$2,279		$1,281
Long-Term Debt (Net of Current Portion)	$440,183	$440,183			
Mortgage bonds, notes and other	$440,183	$440,183			
Securitized bonds					
Equity-linked securities					
Trust preferred-linked securities					
Capital lease obligations					
Shareholder's Equity	$781,926	$747,883	$ (10,769)	$3,476	$41,336
Common stock	$447,496	$447,496	$0	$0	$0
Retained earnings	$335,497	$301,453	$ (10,769)	$3,476	$41,336
Accum other comprehensive income (loss)	$ (1,066)	$ (1,066)			
Equity bridging					

DTE Energy Trust I
For the Year 2007
As of 12/31/07

Prepared By: **Ed Asai**
Date: **2/28/2008**

Balance Sheet

	Debit	Credit
Assets:		
L/T Note Receivable	$ 185,567,025.00	
Interest and Dividends Rec.	$ 2,412,371.32	
Liabilities:		
Preferred Securities		$ 180,000,000.00
Interest Payable - Pref Sec.		$ 2,340,000.00
Interest Payable - Common Sec.		$ 72,371.33
Equity:		
Common Stock		$ 5,567,025.00
Declared Dividends	$ 9,608,481.52	
Retained Earnings		$ 9,174,253.55
Net income		$ 434,227.96
	$ 197,587,877.84	$ 197,587,877.84

Income Statement

Interest & Dividend income		$ 14,474,227.96	
Interest & Dividend expense	$ 14,040,000.00		
	$ 14,040,000.00	$ 14,474,227.96	$ (434,227.96) NI

DTE Energy Trust II | **Prepared By:** **Ed Asai**
For the Year 2007 | **Date:** **2/28/2008**
As of 12/31/07

Balance Sheet

	Debit	Credit	
Assets:			
L/T Note Receivable	$ 103,092,825.00		
Interest and Dividends Rec.	$ 644,330.15		
Liabilities:			
Preferred Securities		$ 100,000,000.00	
Interest Payable - Pref Sec.		$ 625,000.00	
Interest Payable - Common Sec.		$ 19,330.15	
Equity:			
Common Stock		$ 3,092,825.00	
Dividends Declared	$ 831,196.22		
Retained Earnings		$ 599,234.85	
Net income		$ 231,961.37	
	$ 104,568,351.37	$ 104,568,351.37	

Income Statement

	Debit	Credit	
Interest & Dividend income		$ 7,731,961.37	
Interest & Dividend expense	$ 7,500,000.00		
	$ 7,500,000.00	$ 7,731,961.37	$ (231,961.37) NI