DTE Energy
One Energy Plaza, Detroit, MI 48226-1279

DTE Energy

MichCon

June 21, 2010

Mr. Bill Stosik, Manager
Financial Analysis and Customer Choice
Michigan Public Service Commission
6545 Mercantile Way
Lansing, Michigan 48911

Re: MPSC Case No. U-10150 (Paperless) -
Michigan Consolidated Gas Company's 2009 Affiliate Transactions Compliance Report

Dear Mr. Stosik:

Enclosed for filing is Michigan Consolidated Gas Company's Affiliate Transactions Compliance Report for the year 2009 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 2009

**June 21, 2010**

The Michigan Consolidated Gas Company (MichCon) submits this annual Affiliate Transactions Compliance Report for calendar year 2009 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 One Energy Plaza, 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 an international certified public accounting firm, on an annual basis. Pricewaterhouse Coopers was given this responsibility in 2009.

**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 through 260B-1, “Payables to Associated Companies”, Attachment 4b.3, Pages 358 through 359A, “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 2009.

The description of the basis upon which cost allocations and transfer pricing have been established in these transactions are contained in the “Affiliated Company Master Service Agreement” and “Service Level Agreement – Shared Services” which were submitted with the 2007 Affiliate Transactions Compliance Report and remain in effect.

**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**
During 2009, 21 employees transferred from MichCon to DTE Energy Corporate Services, LLC, a non-utility affiliate.

It is MichCon's position no transfers/diversion of management talent that would adversely affect MichCon occurred during the year 2009.

**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 2009.

**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 2009.

# Michigan Consolidated Gas Company

## Affiliate Transactions Compliance Report

## Calendar Year 2009

## Attachments

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2009

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) | Co ID | 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 Development Company | 222 | - | 15,783,177 | 15,771,444 | 11,733 | 8 |
| 3 | Saginaw Bay Lateral Limited Partnership | 228 | 27,059 | 22,521 | 16,124 | 33,456 | 377 |
| 4 | MichCon Pipeline Company | 224 | 6,859,959 | - | 6,859,959 | - | 86,825 |
| 5 | Jordan Valley Pipeline Company | 288 | - | 7,250,929 | 7,250,929 | - | 5,728 |
| 6 | DTE Terra Hayes Gathering Company | 289 | - | 5,620,271 | 5,620,271 | - | 4,899 |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | Total Account 145 | | 6,887,018 | 28,676,898 | 35,518,727 | 45,189 | 97,837 |

Notes receivable from associated companies arise from the Inter-Company Loan Agreements.
Purpose: To provide a line of credit to associated companies.
Maturity Date: N/A
Interest Rate: Annually modified fixed rate

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2009

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

| Line No. | Particulars (a) | Co. ID | 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 | DTE Energy Company | 100 | 33,878 | 75,519,328 | 75,551,503 | 1,703 | |
| 3 | DTE Energy Resources, Inc. | 101 | 6 | 1,188 | 1,044 | 150 | |
| 4 | DTE Biomass Energy, Inc. | 102 | 39 | 788 | 827 | - | |
| 5 | Pinnacle Gas Producers | 119 | - | 127 | 127 | - | |
| 6 | Sunshine Gas Producers | 131 | 83 | (83) | - | - | |
| 7 | DTE Energy Trading, Inc. | 136 | 24,842,843 | 3,903,475 | 28,577,059 | 169,259 | |
| 8 | DTE River Rouge No. 1, LLC | 138 | 3,375 | 10,125 | 13,500 | - | |
| 9 | DTE Energy Services, Inc. | 139 | 201 | 1,043 | 1,240 | 4 | |
| 10 | South Romeo Gas Storage Company | 142 | 18,105 | 33,435 | 51,540 | - | |
| 11 | EES Coke Battery, LLC | 145 | 199,656 | 27,883 | 41,526 | 186,013 | |
| 12 | DTE East China, LLC | 178 | 8,500 | 102,000 | 102,000 | 8,500 | |
| 13 | DTE Tonawanda LLC | 180 | - | 2,678 | 2,678 | - | |
| 14 | DTE Coal Services, Inc. | 186 | 50 | 393 | 443 | - | |
| 15 | Detroit Edison Company | 202 | 20,578,385 | 2,043,592,297 | 2,039,418,678 | 24,752,004 | |
| 16 | Midwest Energy | 203 | - | 92 | 92 | - | |
| 17 | Edison Illumination Co. | 204 | - | 27 | - | 27 | |
| 18 | DTE Energy Technologies | 210 | - | 3,121 | 67 | 3,054 | |
| 19 | DTE Energy Ventures | 216 | 2,145 | 31,224 | 31,399 | 1,970 | |
| 20 | Michcon Development | 222 | - | 7,689,574 | 7,689,574 | - | |
| 21 | Blue Lake Holdings | 223 | - | 7,427,107 | 7,427,107 | - | |
| 22 | MichCon Pipeline Company | 224 | 63,577 | 370,961 | 429,495 | 5,043 | |
| 23 | MichCon Gathering Company | 225 | 220,964 | 22,460,599 | 22,428,464 | 253,099 | |
| 24 | Saginaw Bay Pipeline Company | 226 | 45,547 | 5,701,266 | 5,728,706 | 18,107 | |
| 25 | Saginaw Bay Lateral Company | 227 | 8,678 | 847,187 | 843,117 | 12,748 | |
| 26 | Saginaw Bay Lateral Limited Partnership | 228 | 178 | 12,231 | 10,861 | 1,548 | |
| 27 | Westside Pipeline Company | 229 | - | 431 | 431 | - | |
| 28 | Jordan Valley Limited Partnership | 230 | - | - | - | - | |
| 29 | Thunder Bay Gathering Company | 231 | 52,123 | 2,014,971 | 2,043,617 | 23,477 | |
| 30 | MichCon Lateral Company | 232 | 172,955 | 6,402,299 | 6,331,033 | 244,221 | |
| 31 | Citizens Gas Fuel Company | 234 | 8 | 5,794 | 5,802 | - | |
| 32 | Hawes Pipeline, LLC | 235 | - | 125,625 | 125,625 | - | |
| 33 | MCN Energy Enterprises | 236 | 143 | 13 | 143 | 13 | |
| 34 | DTE Gas Storage Pipeline & Processing Co. | 237 | 18 | 670 | 688 | - | |
| 35 | DTE Michigan Holdings, Inc. | 239 | 37,635 | 4,173,309 | 4,210,944 | - | |
| 36 | DTE Dearborn LLC | 261 | - | 5,698 | 2,740 | 2,958 | |
| 37 | DTE Gas Storage Company | 267 | 204,401 | 3,847,517 | 3,572,363 | 479,555 | |
| 38 | Shelby Storage LLC | 271 | 13,304 | 18,866 | 32,170 | - | |
| 39 | Jordan Valley Pipeline Company | 288 | 12,780 | 1,337,780 | 1,340,819 | 9,741 | |
| 40 | DTE Terra Hayes Gathering Company | 289 | 27,365 | 2,436,491 | 2,461,972 | 1,884 | |
| 41 | Turns/Olund Lake Pipeline Company | 290 | 460 | 7,562,922 | 7,563,318 | 64 | |
| 42 | DTE Gas Resources | 292 | 55 | 310 | 365 | - | |

| MICHIGAN CONSOLIDATED GAS COMPANY | | AN ORIGINAL | December 31, 2009 | | | |
|---|---|---|---|---|---|---|

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

| Line No. | Particulars (a) | Co. ID | 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 (continued) | | | | | | |
| 2 | Washington 10 Storage Partnership | 312 | 1,140 | 1,076 | 2,216 | - | |
| 3 | Washington 10 Storage Corporation | 316 | 34,534 | 153,920 | 184,616 | 3,838 | |
| 4 | DTE Chicago Fuels Company | 336 | - | 22 | 22 | - | |
| 5 | DTE Defiance Energy | 347 | - | 4,967 | 4,967 | - | |
| 6 | DTE Pittsburgh, LLC | 350 | - | 18,677 | 18,677 | - | |
| 7 | DTE Foundation | 319 | 13 | - | 13 | - | |
| 8 | DTE Energy Corporate Services, LLC | 388 | 4,669,086 | 53,675,076 | 55,771,074 | 2,573,088 | |
| 9 | | | | | | | |
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| 36 | | | | | | | |
| 37 | | | | | | | |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | Total Account 146 | | $51,252,210 | $2,249,524,500 | $2,272,024,662 | $28,752,048 | $ - |
| 41 | | | | | | | |
| 42 | Total of Accounts 145 and 146 | | $58,139,228 | $2,278,201,398 | $2,307,543,389 | $28,797,237 | $97,837 |

| MICHIGAN CONSOLIDATED GAS COMPANY | AN ORIGINAL | December 31, 2009 |
|---|---|---|

## 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<br>(a) | Balance Beginning of Year<br>(b) | Totals for Year<br>Debits<br>(c) | Totals for Year<br>Credits<br>(d) | Balance End of Year<br>(e) | Interest for Year<br>(f) |
|---|---|---|---|---|---|---|
| 1 | Account 233 | | | | | |
| 2 | MichCon Development Corporation | 7,967,472 | 7,967,472 | - | - | 116,298 |
| 3 | Westside Pipeline Company | 235,562 | 471,555 | 235,993 | - | - |
| 4 | Saginaw Bay Lateral Company | 754,920 | 994,968 | 270,587 | 30,539 | 10,457 |
| 5 | Jordan Valley Limited Partnership | 2,795,776 | 18,578,824 | 15,783,048 | - | - |
| 6 | MichCon Gathering Company | 16,916,948 | 37,971,119 | 22,566,117 | 1,611,946 | 310,544 |
| 7 | Thunder Bay Gathering Company | 1,469,008 | 3,591,416 | 2,464,957 | 342,549 | 24,789 |
| 8 | Saginaw Bay Pipeline Company | 5,549,023 | 6,666,994 | 1,279,008 | 161,037 | 83,834 |
| 9 | DTE Energy Company | 30,055,397 | 1,289,328,756 | 1,374,357,667 | 115,086,306 | 1,581,776 |
| 10 | MichCon Lateral Company | 4,844,119 | 8,571,417 | 4,281,568 | 554,270 | 76,579 |
| 11 | Blue Lake Holdings, Inc. | 7,983,579 | 11,216,904 | 4,538,307 | 1,304,982 | 63,297 |
| 12 | Jordan Valley Pipeline Company | 4,119,085 | 7,250,929 | 3,318,489 | 186,645 | 4,525 |
| 13 | DTE Terra Hayes Gathering Company | 1,045,407 | 5,620,271 | 4,683,615 | 108,751 | 5,947 |
| 14 | Tums/Olund Lake Pipeline Company | 3,151,022 | 8,595,425 | 5,446,475 | 2,072 | 50,328 |
| 15 | DTE Michigan Holding Inc | 4,677,200 | 10,386,090 | 5,958,286 | 249,396 | 67,439 |
| 16 | MichCon Pipeline Company | - | 80,210,724 | 114,949,295 | 34,738,571 | 31,457 |
| 17 | Hawes Pipeline, LLC | - | 141,200 | 182,385 | 41,185 | 307 |
| 18 | Total (Account 233) | 91,564,518 | 1,497,582,064 | 1,560,315,797 | 154,318,251 | 2,427,577 |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | Note: Notes Payable to associated companies arise from the Inter-Company Loan Agreement. | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | Purpose: To provide a line of credit from associated companies. | | | | | |
| 26 | Maturity Date: N/A | | | | | |
| 27 | Interest Rate: Annually modified fixed rate. | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |

MICHIGAN CONSOLIDATED GAS COMPANY | AN ORIGINAL | December 31, 2009

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

| Line No. | Particulars (a) | | Balance Beginning of Year (b) | Debits © | Totals for Year Credits (d) | Balance End of Year (e) | Interest for Year (f) |
|---|---|---|---|---|---|---|---|
| 1 | Account 234 | | | | | | |
| 2 | DTE Energy Company | 100 | 1,731,663 | 164,494,847 | 164,259,811 | 1,496,627 | |
| 3 | DTE Energy Resources, Inc. | 101 | 6 | 518 | 662 | 150 | |
| 4 | DTE Biomass Energy, Inc. | 102 | 39 | 1,655 | 1,616 | - | |
| 5 | Pinnacle Gas Producers | 119 | - | 127 | 127 | - | |
| 6 | DTE Energy Trading, Inc. | 136 | 859,635 | 7,886,679 | 7,033,839 | 5,794 | |
| 7 | DTE Energy Services, Inc. | 139 | 30,467 | 44,956 | 19,362 | 4,871 | |
| 8 | South Romeo Gas Storage Company | 142 | 336 | 19,215 | 18,879 | - | |
| 9 | EES Coke Battery, LLC | 145 | - | 765 | 777 | 12 | |
| 10 | DTE Tonawanda, LLC | 180 | - | 717 | 717 | - | |
| 11 | DTE Coal Services, Inc. | 186 | 50 | 30,597 | 30,547 | - | |
| 12 | Detroit Edison Company | 202 | 1,751,776 | 54,266,973 | 69,482,309 | 16,967,112 | |
| 13 | Midwest Energy Resources | 203 | - | 47 | 47 | - | |
| 14 | Edison Illumination Company | 204 | - | - | 27 | 27 | |
| 15 | DTE Energy Technologies | 210 | - | - | 416 | 416 | |
| 16 | DTE Energy Ventures | 216 | 368 | 2,445 | 2,142 | 65 | |
| 17 | MichCon Pipeline Company | 224 | - | 8,268,437 | 8,349,480 | 63,043 | |
| 18 | MichCon Gathering Company | 225 | 15,066 | 8,805,558 | 8,807,495 | 17,003 | |
| 19 | Saginaw Bay Pipeline Company | 226 | 92,549 | 23,670 | (5,571) | 63,308 | |
| 20 | Saginaw Bay Lateral Company | 227 | 545 | 5,119 | 6,000 | 1,426 | |
| 21 | Saginaw Bay Lateral Limited Partnership | 228 | 11 | 1,506 | 1,581 | 86 | |
| 22 | Westside Pipeline Company | 229 | - | 431 | 431 | - | |
| 23 | Thunder Bay Gathering Company | 231 | 24,553 | 59,987 | 37,451 | 2,017 | |
| 24 | MichCon Lateral Company | 232 | 9,255 | 107,830 | 109,353 | 10,778 | |
| 25 | Citizens Gas Fuel Company | 234 | 9 | 762 | 753 | - | |
| 26 | MCN Energy Enterprises, Inc. | 236 | 27 | 6,134 | 6,354 | 247 | |
| 27 | DTE Gas Storage, Pipeline & Processing Company | 237 | 18 | 176 | 158 | - | |
| 28 | DTE Michigan Holdings, Inc. | 239 | 557 | 18,367 | 17,810 | - | |
| 29 | DTE Dearborn LLC | 261 | | | 348 | 348 | |
| 30 | DTE Gas Storage Company | 267 | 45,523 | 266,934 | 277,354 | 55,943 | |
| 31 | Shelby Storage LLC | 271 | 499 | 4,248 | 3,749 | - | |
| 32 | Jordan Valley Pipeline Company | 288 | 373 | 9,636 | 10,191 | 928 | |
| 33 | DTE Terra Hayes Gathering Company | 289 | 67 | 3,917 | 4,265 | 415 | |
| 34 | Tums/Olund Lake Pipeline Company | 290 | - | 291 | 309 | 18 | |
| 35 | DTE Gas Resources | 292 | 55 | 365 | 310 | - | |
| 36 | Washington 10 Storage Partnership | 312 | 10,054 | 10,054 | - | - | |
| 37 | Washington 10 Storage Corporation | 316 | 220,292 | 232,854 | 12,606 | 44 | |
| 38 | DTE Energy Foundation | 319 | 197 | 197 | - | - | |
| 39 | Woodland Biomass | 334 | - | 383 | 383 | - | |
| 40 | DTE Chicago Fuels | 338 | - | 22 | 22 | - | |
| 41 | DTE Defiance Energy | 347 | - | 5,183 | 5,183 | - | |
| 42 | DTE Pittsburg, LLC | 350 | - | 16,292 | 16,292 | - | |
| 43 | DTE Energy Corporate Services, LLC | 388 | 28,771,981 | 195,512,579 | 188,141,470 | 21,400,871 | |
| 44 | Total (Account 234) | | 33,564,971 | 440,128,475 | 446,655,054 | 40,091,549 | |
| | Total | | 125,129,489 | 1,937,690,539 | 2,006,970,851 | 194,409,800 | 2,427,577 |

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2009

## 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 | MCN Energy Enterprises, Inc. | Subsidiary of DTE Enterprises | Admin. & General | | - |
| 2 | Citizens Gas Fuel Co. | Subsidiary of DTE Enterprises | Admin. & General | | - |
| 3 | DTE Energy Resources, Inc. | Subsidiary of DTE Energy Co. | Admin. & General | 920 - 926 | 511 |
| 4 | DTE Biomass Energy, Inc. | Subsidiary of DTE Energy Resources | Admin. & General | 920 - 926 | 167 |
| 5 | South Romeo Gas Storage Co. | Subsidiary of DTE Gas Storage Co. | Admin. & General | | - |
| 6 | MichCon Pipeline Co. | Subsidiary of MichCon | Admin. & General | 920 - 926 | 1,835 |
| 7 | | | Interest Income | | |
| 8 | | | Operations | 850 - 880 | 3,071 |
| 9 | | | | | |
| 10 | Saginaw Bay Lateral Co. | Subsidiary of MichCon | Admin. & General | 920 - 926 | 77,950 |
| 11 | Saginaw Bay Lateral Limited Ptnrship | Subsidiary of MichCon | Admin. & General | 920 - 926 | 10,232 |
| 12 | | | Interest Income | | |
| 13 | | | | | |
| 14 | Westside Pipeline Co. | Subsidiary of MichCon | Admin. & General | | - |
| 15 | DTE Coal Services, Inc. | Subsidiary of DTE Energy Resources | Admin. & General | | - |
| 16 | DTE Terra Hayes Gathering Co. | Subsidiary of MichCon Pipeline Co. | Admin. & General | 920 - 926 | 58,257 |
| 17 | | | Operations | 850 - 880 | 18,869 |
| 18 | | | | | |
| 19 | DTE Energy Corporate Services, LLC | Subsidiary of DTE Energy Co. | Gas Transportation | 489 | 52,159 |
| 20 | DTE East China, LLC | Subsidiary of DTE Energy Services, Inc. | Gas Transportation | 489 | 102,000 |
| 21 | Tums/Olund Lake Pipeline Co. | Subsidiary of MichCon Pipeline Co. | Admin. & General | 920 - 926 | 4,635 |
| 22 | DTE Energy Ventures, Inc. | Subsidiary of DTE Energy Co. | Admin. & General | | - |
| 23 | DTE River Rouge No. 1, L.L.C. | Subsidiary of DTE Energy Resources | Gas Transportation | 489 | 108,250 |
| 24 | DTE Energy Services, Inc. | Subsidiary of DTE Energy Resources | Admin. & General | | - |
| 25 | DTE Michigan Holdings, Inc. | Subsidiary of MCN Energy Enterprises | Admin. & General | 920 - 926 | 289,754 |
| 26 | | | | | |
| 27 | MichCon Gathering Co. | Subsidiary of MichCon | Admin. & General | 920 - 926 | 1,510,212 |
| 28 | | | Operations | 850 - 880 | 181,870 |
| 29 | | | Tax Other than Income | 408-10 | 43,111 |
| 30 | | | | | |
| 31 | Saginaw Bay Pipeline Co. | Subsidiary of MichCon | Admin. & General | 920 - 926 | 141,401 |
| 32 | | | Operations | 858 | 34,566 |
| 33 | | | | | |
| 34 | DTE Energy Trading, Inc. | Subsidiary of DTE Energy Resources | Gas Transportation | 489 | 995,403 |
| 35 | | | Trading | 484 | 1,869,616 |
| 36 | | | Tax Other than Income | 408 | 33,842 |
| 37 | | | Admin. & General | 920 - 926 | 742,986 |
| 38 | | | | | |
| 39 | DTE Gas Storage Co. | Subsidiary of DTE Enterprises | Operations | 495, 806 - 880 | 3,853,012 |
| 40 | | | Misc Non-Oper Income | | |
| 41 | | | Tax Other than Income | 408 | 43,526 |
| 42 | | | Admin. & General | 920 - 926 | 973,546 |
| 43 | | | | | |
| TOTAL | | | | | |

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2009

SUMMARY OF COSTS BILLED TO 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, 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 Co. | Subsidiary of MichCon | Operations | 495, 850 - 880 | 47,289 |
| 2 | | | Admin. & General | 920, 921 | 352,327 |
| 3 | | | Tax Other than Income | 408 | 10,691 |
| 4 | | | | | |
| 5 | The Detroit Edison Co. | Subsidiary of DTE Energy Co. | Gas Transportation | 489 | 537,932 |
| 6 | | | Non-Utility Oper Rev | | |
| 7 | | | Admin. & General | 494 | 1,396,202 |
| 8 | | | Operations | 874, 878 | 1,177,731 |
| 9 | | | Admin. & General | 920 - 926 | 61,144 |
| 10 | | | Tax Other than Income | 408 | 1,277 |
| 11 | | | | | |
| 12 | Jordan Valley Pipeline Co. | Subsidiary of MichCon Pipeline Co. | Operations | 495, 850 - 880 | 38,649 |
| 13 | | | Interest Income | | |
| 14 | | | Admin. & General | 920 - 926 | 123,499 |
| 15 | | | | | |
| 16 | MichCon Lateral Co. | Subsidiary of MichCon | Admin. & General | 920 - 926 | 1,282,598 |
| 17 | | | Operations | 850 - 880 | 133,435 |
| 18 | | | Tax Other than Income | 408 | 47,029 |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
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| 39 | | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| TOTAL | | | | | 16,360,584 |

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2009

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 | 156,121 | 203,410 | cost | 1 |
| | | | | 352,327 | cost | 2 |
| | | | | 10,691 | cost | 3 |
| | | | | | | 4 |
| | | 146-00 | 351,942 | 889,874 | contract | 5 |
| 417-00 | 8,435 | | | 8,435 | cost | 6 |
| | | | | 1,396,202 | cost | 7 |
| | | | | 1,177,731 | cost | 8 |
| | | | | 61,144 | cost | 9 |
| | | | | 1,277 | cost | 10 |
| | | | | | | 11 |
| | | 146-00 | 13,164 | 51,813 | cost | 12 |
| 419-00 | 1,203 | | | 1,203 | cost | 13 |
| | | | | 123,499 | cost | 14 |
| | | | | | | 15 |
| | | 146-00 | 379,511 | 1,662,109 | cost | 16 |
| | | | | 133,435 | cost | 17 |
| | | | | 47,029 | cost | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
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| | | | | | | 33 |
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| | | | | | | 37 |
| | | | | | | 38 |
| | | | | | | 39 |
| | | | | | | 40 |
| | | | | | | 41 |
| | | | | | | 42 |
| | | | | | | 43 |
| | 2,325,173 | | 2,440,985 | 21,126,742 | | |

MICHIGAN CONSOLIDATED GAS COMPANY — AN ORIGINAL — December 31, 2009

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, 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 | - |
| 2 | | | A&G Expense | 920-935 | 1,263,464 |
| 3 | | | Interest Expense | | |
| 4 | | | | | |
| 5 | The Detroit Edison Company | Subsidiary of DTE Energy Co. | O&M Expense | 580, 816-893 | 27,091 |
| 6 | | | Customer Service | 902-913 | 35 |
| 7 | | | A&G Expense | 920 - 925 | - |
| 8 | | | Rent Expense | 931 | 18,881,629 |
| 9 | | | Taxes Other | 408 | - |
| 10 | | | Construction | | |
| 11 | | | | | |
| 12 | DTE Energy Corporate Services, LLC | Subsidiary of DTE Energy Company | O&M Expense | 816-893 | 9,635,111 |
| 13 | | | Customer Service | 901 - 910, 916 | 53,979,286 |
| 14 | | | Sales Promotion | 911 - 913 | 368,588 |
| 15 | | | A&G Expense | 920 - 930 | 66,861,221 |
| 16 | | | Taxes Other | 408 | 2,506,995 |
| 17 | | | Miscellaneous Non-op | | |
| 18 | | | Construction | | |
| 19 | | | | | |
| 20 | DTE Energy Resources, Inc. | Subsidiary of DTE Energy Company | O&M Expense | 880 | - |
| 21 | DTE Energy Trading, Inc. | Subsidiary of DTE Energy Resources, | O&M Expense | 803 - 859 | 6,824,260 |
| 22 | MichCon Development Corporation | Subsidiary of MichCon | Interest Expense | | |
| 23 | Blue Lake Holdings, Inc. | Subsidiary of MichCon | Interest Expense | | |
| 24 | MichCon Pipeline Company | Subsidiary of MichCon | O&M Expense | 858 | 840,150 |
| 25 | | | Interest Expense | | |
| 26 | | | | | |
| 27 | MichCon Gathering Company | Subsidiary of MichCon | O&M Expense | 804, 808 | 14,988,631 |
| 28 | | | Interest Expense | | |
| 29 | | | | | |
| 30 | Saginaw Bay Pipeline Company | Subsidiary of MichCon | Interest Expense | | |
| 31 | | | O&M Expense | 858 | 15,009 |
| 32 | | | | | |
| 33 | Saginaw Bay Lateral Company | Subsidiary of MichCon | Interest Expense | | |
| 34 | Jordan Valley Limited Partnership | Subsidiary of MichCon | Interest Expense | | |
| 35 | Thunder Bay Gathering Company | Subsidiary of MichCon | Interest Expense | | |
| 36 | MichCon Lateral Company | Subsidiary of MichCon | Interest Expense | | |
| 37 | | | | | |
| TOTAL | | | | | |

MICHIGAN CONSOLIDATED GAS COMPANY | AN ORIGINAL | December 31, 2009

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. |
|---|---|---|---|---|---|---|
| | | | | - | Cost | 1 |
| | | | | 1,263,464 | Cost | 2 |
| 430 | 1,581,531 | | | 1,581,531 | Cost | 3 |
| | | | | | | 4 |
| | | | | 27,091 | Cost | 5 |
| | | | | 35 | Cost | 6 |
| | | | | - | Cost | 7 |
| | | | | 18,881,629 | Cost | 8 |
| | | | | - | Cost | 9 |
| | | 106 | 835,948 | 835,948 | Cost | 10 |
| | | | | | | 11 |
| | | | | 9,635,111 | Cost | 12 |
| | | | | 53,979,286 | Cost | 13 |
| | | | | 368,588 | Cost | 14 |
| | | | | 66,861,221 | Cost | 15 |
| | | | | 2,506,995 | Cost | 16 |
| 415 - 426 | 1,085,514 | | | 1,085,514 | Cost | 17 |
| | | 106 | 13,845,281 | 13,845,281 | Cost | 18 |
| | | | | | | 19 |
| | | | | - | Cost | 20 |
| | | | | 6,824,260 | Cost | 21 |
| 430 | 116,298 | | | 116,298 | Cost | 22 |
| 430 | 63,297 | | | 63,297 | Cost | 23 |
| | | | | 840,150 | Cost | 24 |
| 430 | 31,457 | | | 31,457 | | 25 |
| | | | | | | 26 |
| | | | | 14,988,631 | Cost | 27 |
| 430 | 310,543 | | | 310,543 | Cost | 28 |
| | | | | | | 29 |
| 430 | 83,834 | | | 83,834 | Cost | 30 |
| | | | | 15,009 | | 31 |
| | | | | | | 32 |
| 430 | 10,457 | | | 10,457 | Cost | 33 |
| 430 | - | | | - | Cost | 34 |
| 430 | 24,789 | | | 24,789 | Cost | 35 |
| 430 | 76,579 | | | 76,579 | Cost | 36 |
| | | | | | | 37 |
| | | | | | | |

MICHIGAN CONSOLIDATED GAS COMPANY | AN ORIGINAL | December 31, 2009

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, 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 Gas Storage Pipeline & Processing | Subsidiary of MCN Energy Enterprises, Inc. | A&G Expense | 920 - 930 | - |
| 2 | DTE Michigan Holding Inc | Subsidiary of MCN Energy Enterprises, Inc. | Interest Expense | | |
| 3 | DTE Gas Storage Company | Subsidiary of MCN Energy Enterprises, Inc. | O&M Expense | 804 - 859 | 165,000 |
| 4 | Jordan Valley Pipeline Company | Subsidiary of MichCon | Interest Expense | | |
| 5 | DTE Terra Hayes Gathering Co. | Subsidiary of MichCon Pipeline Company | Interest Expense | | |
| 6 | Turns/Olund Lake Pipeline Co. | Subsidiary of MichCon Pipeline Company | Interest Expense | | |
| 7 | Washington 10 Storage Partnership | Subsidiary of MCN Energy Enterprises, Inc. | O&M Expense | 859 | - |
| 8 | | | | | |
| 9 | | | | | |
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| 36 | | | | | |
| 37 | | | | | |
| TOTAL | | | | | $175,356,470 |

MICHIGAN CONSOLIDATED GAS COMPANY | AN ORIGINAL | December 31, 2009

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. |
|---|---|---|---|---|---|---|
| | | | | - | Cost | 1 |
| 430 | 67,439 | | | 67,439 | Cost | 2 |
| | | | | 165,000 | Cost | 3 |
| 430 | - | | | - | Cost | 4 |
| 430 | 1,048 | | | 1,048 | Cost | 5 |
| 430 | 50,328 | | | 50,328 | Cost | 6 |
| | | | | - | Cost | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
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| | | | | | | 34 |
| | | | | | | 35 |
| | | | | | | 36 |
| | | | | | | 37 |
| | $3,503,114 | | $14,681,229 | $194,540,813 | | |

Michigan Consolidated Gas Company
Income Statement
(in thousands)

12 Months December 31, 2009

| Company | MichCon Development Corp | Blue Lake Holdings, Inc. | MichCon Pipeline Company |
|---|---|---|---|
| Company Number | 222 | 223 | 61110 |
| Posting Level | 00 | 00 | Overall Result |
| Operating Revenues | | | $28,023 |
| Total Operating Expenses | $0 | $0 | $ (9,432) |
| Fuel, purchased power and gas | | | |
| Operation and maintenance | | | $4,722 |
| Depreciation, depletion and amortization | | | $5,201 |
| Taxes other than income | | | $1,515 |
| Gains on sale of assets | | | $ (20,869) |
| Utility Income Taxes | | | |
| Operating Income | $0 | $0 | $37,455 |
| Total Other (Income) and Deductions | $ (116) | $ (3,898) | $ (594) |
| Interest expense | | | $98 |
| Interest income | $ (116) | $ (63) | $ (666) |
| Minority interest | | | $ (3) |
| Equity Earnings | | | |
| Gain on Sale, Non-Utility | | | |
| Other income | | $ (3,835) | $ (37) |
| Other expenses | | | $15 |
| Non-Utility Taxes other than Income | | | |
| Non-Utility Income Taxes | | | |
| Income Before Income Taxes | $116 | $3,898 | $38,048 |
| Income Taxes | $61 | $1,473 | $14,131 |
| Income from Continuing Operations | $55 | $2,425 | $23,917 |
| Net Income | $55 | $2,425 | $23,917 |

Michigan Consolidated Gas Company
Consolidated Balance Sheet
(in thousands)

December 31, 2009

| Company | MichCon Development Corp | Blue Lake Holdings, Inc. | MichCon Pipeline Company |
|---|---|---|---|
| Company Number | 222 | 223 | 61110 |
| Posting Level | 00 | 00 | Overall Result |
| | | | |
| Total Assets | $16 | $11,681 | $72,505 |
| Current Assets | $ (12) | $1,305 | $54,549 |
| Cash and cash equivalents | | | |
| Accounts receivable | $0 | $0 | $5,362 |
| Customer accounts receivable (net) | | | $3,530 |
| Accrued unbilled revenues | | | $1,671 |
| Other accounts receivable | | | $161 |
| Notes receivable | $ (12) | $1,305 | $37,894 |
| Inventories | $0 | $0 | $0 |
| Gas | | | |
| Materials and supplies | | | |
| Current deferred income taxes | | | $827 |
| Other current assets | $0 | $0 | $10,467 |
| Deferred debits | | | |
| Other current assets | | | $10,467 |
| Investments | $0 | $10,376 | $ (39) |
| Other investments | | $10,376 | $ (39) |
| Property | $0 | $0 | $17,947 |
| Property, plant and equipment | | | $138,347 |
| Property under capital leases | | | |
| Accumulated depreciation, depletion, and amortization | | | $ (120,400) |
| Other Assets | $28 | $0 | $48 |
| Regulatory assets | | | |
| Long-term notes receivables | | | |
| Prepaid pension assets | | | |
| Long-term deferred income taxes | $28 | | $0 |
| Other intangible assets net | | | $65 |
| Other long-term assets | | | $ (17) |
| Total Liabilities and Shareholder's Equity | $16 | $11,681 | $72,505 |
| Liabilities | $733 | $3,146 | $22,041 |
| Current Liabilities | $43 | $1,614 | $15,017 |
| Accounts payable | | | $2,366 |
| Interest payable | | | |
| Accrued payroll | | | |
| Accrued vacation | | | |
| Regulatory Overrecoveries | | | |
| Income taxes payable | $43 | $1,614 | $7,914 |
| Current deferred taxes | | | $0 |
| General taxes | | | $418 |
| Short-term borrowings | | | |
| Notes Payable Assoc Companies | | | |
| Other current liabilities | | | $4,319 |
| Other Non-Current Liabilities | $690 | $1,532 | $7,024 |
| Deferred income taxes | $690 | $1,532 | $1,923 |
| Regulatory liabilities | | | |
| Asset retirement obligation | | | $4,084 |
| Unamortized investment tax credit | | | |
| Accrued pension liabilities | | | |
| Accrued post-retirement benefit costs | | | |
| Accrued environmental costs | | | $1,047 |
| Minority interest | | | $ (31) |
| Other non-current liabilities | | | $ (0) |
| Long-Term Debt (Net of Current Portion) | $0 | $0 | $0 |
| Mortgage bonds, notes and other | | | |
| Shareholder's Equity | $ (717) | $8,535 | $50,464 |
| Common stock | $17,164 | $7,490 | $46,514 |
| Retained earnings | $ (17,881) | $1,045 | $3,950 |
| Accum other comprehensive income (loss) | | | |

**DTE Energy Trust I**
**For the Year 2009**
**As of 12/31/09**

**Prepared By:** **Ed Asai**
**Date:** **2/2/2010**

## Balance Sheet

| | | Debit | | Credit | |
|---|---|---|---|---|---|
| **Assets:** | | | | | |
| L/T Note Receivable | $ | 185,567,025.00 | | | |
| Interest and Dividends Rec. | $ | 2,412,371.32 | | | |
| I/C Accounts Receivable | $ | - | | | |
| **Liabilities:** | | | | | |
| Preferred Securities | | | $ | 180,000,000.00 | |
| Interest Payable - Pref Sec. | | | $ | 2,340,000.00 | |
| Interest Payable - Common Sec. | | | $ | 72,371.33 | |
| I/C Accounts Payable | | | $ | - | |
| **Equity:** | | | | | |
| Common Stock | | | $ | 5,567,025.00 | |
| Declared Dividends | $ | 10,476,937.44 | | | |
| Retained Earnings | | | $ | 10,040,548.87 | |
| Net income | | | $ | 436,388.56 | |
| | $ | 198,456,333.76 | $ | 198,456,333.76 | $ |

## Income Statement

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Interest & Dividend income | | | | $ | 14,474,227.96 | | |
| Interest & Dividend expense | | $ | 14,040,000.00 | | | | |
| Misc Exp. | 1 | $ | (2,160.60) | | | | |
| | | $ | 14,037,839.40 | $ | 14,474,227.96 | $ | (436,388.56) NI |

**Note 1: Misc. Exp due to miss coded labor charge from DTE LLC. Expense credited in January back to DTE LLC**

**DTE Energy Trust II**
**For the Year 2009**
**As of 12/31/09**

**Prepared By:** Ed Asai
**Date:** 2/2/2010

**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 | $ 1,295,119.98 | |
| Retained Earnings | | $ 1,063,158.10 |
| Net income | | $ 231,961.88 |
| | $ 105,032,275.13 | $ 105,032,275.13 |

**Income Statement**

| | Debit | Credit | |
|---|---|---|---|
| Interest & Dividend income | | $ 7,731,961.88 | |
| Interest & Dividend expense | $ 7,500,000.00 | | |
| | $ 7,500,000.00 | $ 7,731,961.88 | $ (231,961.88) NI |