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

DTE Energy

MichCon

June 16, 2011

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 2010 Affiliate Transactions Compliance Report

Dear Mr. Stosik:

Enclosed for filing is Michigan Consolidated Gas Company's Affiliate Transactions Compliance Report for the year 2010 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-Controller and
Investor Relations

Enclosures

Michigan Consolidated Gas Company

Affiliate Transactions Compliance Report

Calendar Year 2010

June 16, 2011

The Michigan Consolidated Gas Company (MichCon) submits this annual Affiliate Transactions Compliance Report for calendar year 2010 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 Pricewaterhouse Coopers, 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-1, "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 361, "Summary of Costs Billed From Associated Companies."

All of these attachments were taken from the MPSC Form P-522 for the year 2010.

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.

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 2010, 2 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 2010.

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 2010.

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 2010.

Michigan Consolidated Gas Company

Affiliate Transactions Compliance Report

Calendar Year 2010

Attachments

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2010

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	11,733	0	11,733	0	107
3	Saginaw Bay Lateral Limited Partnership	228	33,456	3,791	37,247	0	-
4	MichCon Pipeline Company	224	-	29,505	-	29,505	-
5	MichCon Fuel Service Company	282	-	1,279,436	307,133	972,303	282
6							
7							
8							
9							
10							
11							
12							
13	Total Account 145		45,189	1,312,732	356,113	1,001,808	389

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, 2010

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	1,703	46,415,333	46,413,965	3,071	
3	DTE Energy Resources, Inc.	101	150	2,672	2,803	19	
4	DTE Biomass Energy, Inc.	102	-	642	641	1	
5	Westside Gas Producers LLC	133	-	327	327	-	
6	DTE Energy Trading, Inc.	136	169,259	4,994,569	5,040,779	123,049	
7	DTE Energy Services, Inc.	139	4	4,939	4,928	16	
8	South Romeo Gas Storage Company	142	-	250,799	217,357	33,442	
9	EES Coke Battery, LLC	145	186,013	1,115,989	1,116,007	185,995	
10	DTE Stoneman LLC	150		3,600	3,600		
11	DTE East China, LLC	178	8,500	102,000	102,000	8,500	
12	DTE Coal Services, Inc.	186	-	2,465	2,463	2	
13	DTE Peptec Inc	191	-	54	54	-	
14	Syndeco Realty Corp	194	-	207	207	-	
15	Detroit Edison Company	202	24,752,004	2,125,980,335	2,153,736,298	(3,003,959)	
16	Edison Illumination Co.	204	27	1,479	1,506	-	
17	DTE Energy Technologies	210	3,054	3,054	6,108	-	
18	DTE Energy Ventures	216	1,970	42,226	42,947	1,249	
19	MichCon Pipeline Company	224	5,043	34,933,411	34,269,392	669,062	
20	MichCon Gathering Company	225	253,099	9,251,537	9,352,918	151,718	
21	Saginaw Bay Pipeline Company	226	18,107	392,593	395,348	15,352	
22	Saginaw Bay Lateral Company	227	12,748	18,550	31,298	-	
23	Saginaw Bay Lateral Limited Partnership	228	1,548	3,840	5,388	-	
24	Thunder Bay Gathering Company	231	23,477	50,662	74,139	-	
25	MichCon Lateral Company	232	244,221	4,320,292	4,449,836	114,677	
26	Citizens Gas Fuel Company	234	-	140	44	96	
27	MCN Energy Enterprises	236	13	12	25	-	
28	DTE Gas Storage Pipeline & Processing Co.	237	-	290,341	280,413	9,928	
29	DTE Millenium Company	251	-	37,824	32,958	4,866	
30	DTE Dearborn LLC	261	2,958	3,613	6,571	-	
31	DTE Gas Storage Company	267	479,555	3,683,405	3,952,840	210,119	
32	Shelby Storage LLC	271	-	257,039	255,111	1,929	
33	MichCon Fuel Service Company	282	-	582,039	509,496	72,543	
34	Jordan Valley Pipeline Company	288	9,741	14,258	23,999	-	
35	DTE Terra Hayes Gathering Company	289	1,884	5,233	7,117	-	
36	Turns/Olund Lake Pipeline Company	290	64	131	195	-	
37	DTE Gas Resources	292	-	166	165	1	
38	Washington 10 Storage Corporation	316	3,838	987,068	746,193	244,713	
39	DTE Pontiac North LLC	338	-	695	695	-	
40	DTE Pittsburgh, LLC	350	-	2,196	2,196	-	
41	DTE Energy Corporate Services, LLC	388	2,573,068	64,352,979	64,071,245	2,854,802	
42							
43	Total Account 146		28,752,048	2,298,108,716	2,325,159,572	1,701,191	$ -
44							
45	Total of Accounts 145 and 146		$28,797,237	$2,299,421,448	$2,325,515,685	$2,702,999	$397

MICHIGAN CONSOLIDATED GAS COMPANY | AN ORIGINAL | December 31, 2010

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	DTE Energy Company	115,086,308	1,467,898,042	1,486,459,587	133,647,852	350,629
3	MichCon Development Corporation	-	97,134	129,904	32,770	22
4	Blue Lake Holdings, Inc.	1,304,982	2,509,030	4,658,664	3,454,616	8,664
5	MichCon Pipeline Company	34,738,571	105,587,194	70,848,623	-	150,948
6	MichCon Gathering Company	1,511,946	24,641,474	29,596,398	6,466,869	15,795
7	Saginaw Bay Pipeline Company	161,037	803,739	1,016,558	373,857	1,500
8	Saginaw Bay Lateral Company	30,539	49,152	18,613	-	
9	Thunder Bay Gathering Company	342,549	962,279	619,730	-	
10	MichCon Lateral Company	554,270	4,263,300	3,822,769	113,739	2,067
11	Hawes Pipeline, LLC	41,185	82,370	41,185	-	
12	DTE Michigan Holding Inc	249,396	587,878	338,482	-	
13	Jordan Valley Pipeline Company	186,645	359,054	172,409	-	
14	DTE Terra Hayes Gathering Company	108,751	216,477	107,726	-	
15	Tums/Olund Lake Pipeline Company	2,072	4,075	2,003	-	
16						
17						
18	Total (Account 233)	154,318,251	1,608,061,198	1,597,832,650	144,089,703	529,625
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, 2010

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	1,496,627	109,840,882	108,792,662	448,408	
3	DTE Energy Resources, LLC	150	2,525	2,395	19	
4	DTE Biomass Energy, Inc	-	639	639	-	
5	Westside Gas Prod LLC	-	3	3	-	
6	DTE Energy Trading	5,794	760,193	761,179	6,781	
7	DTE Energy Services, Inc.	4,871	15,490	13,882	3,263	
8	Sth Romeo Gas Strg Co LLC	-	23,387	25,753	2,366	
9	EES Coke Battery, LLC	12	24	12	-	
10	DTE Stoneman, LLC	-	3,600	3,600	-	
11	DTE ES Operations	-	34	34	-	
12	DTE Coal Services, Inc	-	1,014	1,014	-	
13	DTE Peptec, Inc	-	54	54	-	
14	Syndeco Realty Corp	-	3,640	3,640	-	
15	The Detroit Edison Co.	16,967,113	172,439,905	159,502,673	4,029,881	
16	Edison Illumting Co Detr	27	94	67	-	
17	DTE Energy Technologies	416	831	416	-	
18	DTE Energy Ventures	65	2,102	2,146	109	
19	MichCon Pipeline Company	63,043	1,255,987	1,192,959	14	
20	MichCon Gathering Company	17,003	18,656,483	19,070,857	431,377	
21	Saginaw Bay Pipeline Cmpy	63,308	847,611	784,977	674	
22	Saginaw Bay Lateral Compy	1,426	6,860	5,435	-	
23	Saginaw Bay Lat Mich Lmtd	86	274	189	-	
24	Thunder Bay Gathering Co	2,017	19,769	17,752	-	
25	MichCon Lateral Company	10,778	227,538	224,999	8,239	
26	Citizens Gas Fuel Company	-	179	356	178	
27	MCN Energy Enterprise, In	247	10,261	10,015	-	
28	DTE Pipeline Company	-	34,140	34,618	479	
29	DTE Millennium Company	-	3,302	3,992	690	
30	DTE Dearborn, LLC	348	6,228	5,880	-	
31	DTE Gas Storage Company	55,943	462,600	451,981	45,324	
32	Shelby Storage LLC	-	33,517	33,635	118	
33	MichCon Fuel Services Co.	-	180,028	180,068	40	
34	Jordan Valley Pipeline Co	928	2,381	1,453	-	
35	DTE Terra Hayes Gathering	415	1,154	739	-	
36	Tums/Olund Lake Pipeline	19	56	37	-	
37	DTE Gas Resources	-	164	164	-	
38	Wash 10 Storage Corp	44	45,190	46,155	1,009	
39	DTE Pontiac North, LLC	-	316	316	-	
40	DTE Pittsburgh, LLC	-	2,550	2,550	-	
41	DTE Eng Corp Svcs LLC	21,400,872	351,998,643	349,949,677	19,351,906	
42						
43						
44	Total (Account 234)	40,091,549	656,889,647	641,128,973	24,330,876	
	Total	194,409,800	2,264,950,845	2,238,961,624	168,420,579	529,625

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2010

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	Citizens Gas Fuel Co.	Subsidiary of DTE Enterprises	Admin. & General		-
2	DTE Energy Resources, Inc.	Subsidiary of DTE Energy Co.	Admin. & General	920 - 926	132
3	DTE Biomass Energy, Inc.	Subsidiary of DTE Energy Resources	Admin. & General	920 - 926	-
4	South Romeo Gas Storage Co.	Subsidiary of DTE Gas Storage Co.	Admin. & General	920 - 926	116,984
5			Tax Other than Income	408	5,447
6					
7	MichCon Pipeline Co.	Subsidiary of MichCon	Admin. & General	920 - 926	63,766
8			Tax Other than Income	408	3,354
9			Operations	850 - 880	48,000
10					
11	Saginaw Bay Lateral Co.	Subsidiary of MichCon	Admin. & General	920 - 926	829
12	Saginaw Bay Lateral Limited Ptnrship	Subsidiary of MichCon	Admin. & General	920 - 926	1,005
13	DTE Coal Services, Inc.	Subsidiary of DTE Energy Resources	Admin. & General	920 - 926	702
14	DTE Terra Hayes Gathering Co.	Subsidiary of MichCon Pipeline Co.	Admin. & General	920 - 926	1,428
15	DTE Energy Corporate Services, LLC	Subsidiary of DTE Energy Co.	Gas Transportation	489	68,867
16	DTE East China, LLC	Subsidiary of DTE Energy Services, Inc.	Gas Transportation	489	102,000
17	Tums/Olund Lake Pipeline Co.	Subsidiary of MichCon Pipeline Co.	Admin. & General	920 - 926	24
18	DTE Energy Ventures, Inc.	Subsidiary of DTE Energy Co.	Admin. & General		-
19	DTE River Rouge No. 1, L.L.C.	Subsidiary of DTE Energy Resources	Gas Transportation	489	109,932
20	DTE Energy Services, Inc.	Subsidiary of DTE Energy Resources	Admin. & General		-
21	MichCon Gathering Co.	Subsidiary of MichCon	Admin. & General	920 - 926	1,540,117
22			Operations	850 - 880	4,115,430
23			Tax Other than Income	408-10	50,923
24					
25	Saginaw Bay Pipeline Co.	Subsidiary of MichCon	Admin. & General	920 - 926	146,252
26			Tax Other than Income	408	3,207
27			Operations	858	147,742
28					
29	DTE Energy Trading, Inc.	Subsidiary of DTE Energy Resources	Gas Transportation	489	1,015,005
30			Tax Other than Income	408	42,313
31			Admin. & General	920 - 926	844,030
32					
33	DTE Gas Storage Co.	Subsidiary of DTE Enterprises	Operations	495, 806 - 880	48,000
34			Misc Non-Oper Income		
35			Tax Other than Income	408	32,915
36			Admin. & General	920 - 926	651,089
37					
38	Thunder Bay Gathering Co.		Admin. & General	920, 921	2,575
39			Tax Other than Income	408	181
40					
TOTAL					

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2010

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	The Detroit Edison Co.	Subsidiary of DTE Energy Co.	Gas Transportation	489	834,352
2			Non-Utility Oper Rev		
3			Admin. & General	494	806,592
4			Operations	856 - 879	1,277,820
5			Admin. & General	920 - 926	1,855
6					
7	Jordan Valley Pipeline Co.	Subsidiary of MichCon Pipeline Co.	Admin. & General	920 - 926	1,882
8	MichCon Lateral Co.	Subsidiary of MichCon	Admin. & General	920 - 926	1,293,582
9			Operations	850 - 880	166,133
10			Tax Other than Income	408	51,679
11					
12	MichCon Fuel Services Co.	Subsidiary of MichCon Holdings	Interest Income		
13					
14					
15					
16					
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26					
27					
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40					
TOTAL					13,596,144

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2010

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	22	22	cost	1
		146-00	1,139	1,271	cost	2
		146-00	320	320	cost	3
		146-00	25,024	142,008	cost	4
			-	5,447	cost	6
						7
		146-00	5,943	69,709	cost	7
				3,354	cost	10
				48,000	cost	9
						10
		146-00	2,072	2,901	cost	11
		146-00	169	1,174	cost	12
		146-00	529	1,231	cost	13
		146-00	247	1,675	cost	14
		146-00	708,550	777,417	contract	15
		146-00	-	102,000	contract	16
		146-00	9	33	cost	17
		146-00	25,958	25,958	cost	18
		146-00	-	109,932	contract	19
		146-00	2,076	2,076	cost	20
		146-00	284,622	1,824,739	cost	21
				4,115,430	cost	22
				50,923	cost	23
						24
		146-00	7,384	153,636	cost	25
				3,207	cost	35
				147,742	cost	27
						28
		146-00	87,610	1,102,615	contract	29
				42,313	cost	30
				844,030	cost	31
						32
		146-00	542,315	590,315	cost	33
415-00	2,400,000			2,400,000	cost	34
				32,915	cost	35
				651,089	cost	36
						37
		146-00	11,511	14,086	cost	38
				181	cost	39
						40

MICHIGAN CONSOLIDATED GAS COMPANY AN ORIGINAL December 31, 2010

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	66,134	900,486	contract	1
417-00	5,130			5,130	cost	2
				806,592	cost	3
				1,277,820	cost	4
				1,855	cost	5
						6
		146-00	377	2,259	cost	7
		146-00	348,627	1,642,209	cost	8
				166,133	cost	9
				51,679	cost	10
						11
419-00	282	146-00	121,089	121,371	cost	12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
	2,405,412		2,241,727	18,243,283		

MICHIGAN CONSOLIDATED GAS COMPANY | AN ORIGINAL | December 31, 2010

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	A&G Expense	920 - 935	469,909
2			Interest Expense		
3					
4	The Detroit Edison Company	Subsidiary of DTE Energy Co.	O&M Expense	580, 816 - 893	90,709
5			Customer Service	902 - 916	815,494
6			A&G Expense	920 - 925	614,826
7			Rent Expense	931	20,303,532
8			Taxes Other	408	51,650
9			Miscellaneous Non-op		
10			Construction		
11					
12	DTE Energy Corporate Services, LLC	Susidiary of DTE Energy Company	O&M Expense	816 - 893	9,443,396
13			Customer Service	901 - 910, 916	46,235,792
14			Sales Promotion	911 - 913	521,665
15			A&G Expense	920 - 935	69,176,948
16			Taxes Other	408	3,475,427
17			Miscellaneous Non-op		
18			Construction		
19					
20	DTE Energy Trading, Inc.	Subsidiary of DTE Energy Resources	O&M Expense	803 - 859	3,677
21	Blue Lake Holdings, Inc.	Subsidiary of MichCon	Interest Expense		
22	MichCon Pipeline Company	Subsidiary of MichCon	O&M Expense	851 - 858	777,636
23			Interest Expense		
24					
25	MichCon Gathering Company	Subsidiary of MichCon	O&M Expense	804, 806	11,359,312
26			Interest Expense		
27					
28	Saginaw Bay Pipeline Company	Subsidiary of MichCon	Interest Expense		
29	MichCon Lateral Company	Subsidiary of MichCon	Interest Expense		
30					
31	DTE Gas Storage Company	Susidiary of MCN Energy Enterprises, Inc.	O&M Expense	804 - 859	1,713,668
32					
33					
34					
35					
36					
37					
TOTAL					$165,053,641

MICHIGAN CONSOLIDATED GAS COMPANY | AN ORIGINAL | December 31, 2010

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.
				469,909	Cost	1
430	349,826			349,826	Cost	2
						3
				90,709	Cost	4
				815,494	Cost	5
				614,826	Cost	6
				20,303,532	Cost	7
				51,650	Cost	8
426	7			7	Cost	9
		106	893,090	893,090	Cost	10
						11
				9,443,398	Cost	12
				46,235,792	Cost	13
				521,665	Cost	14
				69,176,948	Cost	15
				3,475,427	Cost	16
415 - 426	1,262,334			1,262,334	Cost	17
		106	13,796,315	13,796,315	Cost	18
						19
				3,677	Cost	20
430	8,664			8,664	Cost	21
				777,636	Cost	22
430	150,948			150,948	Cost	23
						24
				11,359,312	Cost	25
430	14,878			14,878	Cost	26
						27
430	1,500			1,500	Cost	28
430	2,067			2,067	Cost	29
						30
				1,713,668	Cost	31
						32
						33
						34
						35
						36
						37
	$1,790,224		$14,689,405	$181,533,270		

Michigan Consolidated Gas Company
2010 Affiliated Companies Income Statement
(in thousands)

12 Months December, 2010

Company	MichCon Development Corp	Blue Lake Holdings, Inc.	MichCon Pipeline Company
Company Number	222	223	61110
Posting Level	00	00	Overall Result
Operating Revenues			$18,305
Total Operating Expenses	$0	$0	$10,165
Fuel, purchased power and gas			
Operation and maintenance			$6,841
Depreciation, depletion and amortization			$2,323
Taxes other than income			$1,023
Gains on sale of assets			$ (23)
Operating Income	$0	$0	$8,140
Total Other (Income) and Deductions	$0	$ (3,731)	$ (160)
Interest expense			$11
Interest income		$ (9)	$ (170)
Minority interest			
Other income		$ (3,723)	$ (1)
Other expenses			
Income Before Income Taxes	$0	$3,731	$8,300
Income Taxes	$ (1)	$1,423	$2,809
Income from Continuing Operations	$1	$2,309	$5,491
Net Income	$1	$2,309	$5,491

Michigan Consolidated Gas Company
2010 Affiliated Companies Balance Sheet
(in thousands)

December 31, 2010

Company	MichCon Development Corp	Blue Lake Holdings, Inc.	MichCon Pipeline Company
Company Number	222	223	61110
Posting Level	00	00	Overall Result
Total Assets	(27)	12,904	35,068
Current Assets	(54)	3,455	18,875
Cash and cash equivalents			
Accounts receivable	(87)	-	4,227
Customer accounts receivable (net)	(87)		2,225
Accrued unbilled revenues			1,559
Other accounts receivable			442
Notes receivable	33	3,455	6,925
Inventories	-	-	-
Gas			
Materials and supplies			
Current deferred income taxes			1,170
Other current assets	-	-	6,554
Deferred debits			
Other current assets			6,554
Investments	-	9,449	-
Other investments		9,449	
Property	-	-	16,170
Property, plant and equipment			135,436
Property under capital leases			
Accumulated depreciation, depletion, and amortization			(119,266)
Other Assets	28	-	23
Regulatory assets			
Long-term notes receivables			
Prepaid pension assets			
Long-term deferred income taxes	28		
Other intangible assets net			33
Other long-term assets			(10)
Total Liabilities and Shareholder's Equity	(27)	12,904	35,068
Liabilities	689	2,660	19,999
Current Liabilities	(326)	1,423	11,802
Accounts payable			2,314
Interest payable			3,176
Accrued payroll			
Accrued vacation			
Regulatory Overrecoveries			
Income taxes payable	(326)	1,423	
Current deferred taxes			-
General taxes			391
Short-term borrowings			
Other current liabilities			5,921
Other Non-Current Liabilities	1,015	1,237	8,198
Deferred income taxes	1,015	1,237	3,175
Regulatory liabilities			
Asset retirement obligation			4,339
Unamortized investment tax credit			
Accrued pension liabilities			
Accrued post-retirement benefit costs			
Accrued environmental costs			684
Minority interest			
Other long-term liabilities			
Long-Term Debt (Net of Current Portion)	-	-	-
Mortgage bonds, notes and other			
Shareholder's Equity	(716)	10,244	15,069
Common stock	17,164	7,490	46,358
Retained earnings	(17,880)	2,754	(31,290)
Accum other comprehensive income (loss)			
Equity bridging			

DTE Energy Trust I
For the Year 2010
As of 12/31/10

Prepared By: Ed Asai
Date: 12/3/2010

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	$ 10,911,165.40		
Retained Earnings		$ 10,476,937.43	
Net income		$ 434,227.96	
	$ 198,890,561.72	$ 198,890,561.72	$ -

Income Statement

	Debit	Credit	
Interest & Dividend income		$ 14,474,227.96	
Interest & Dividend expense	$ 14,040,000.00		
Misc Exp.	$ -		
	$ 14,040,000.00	$ 14,474,227.96	$ (434,227.96) NI

DTE Energy Trust II
For the Year 2010
As of 12/31/10

Prepared By: Ed Asai
Date: 12/3/2010

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	$ 1,527,081.86	
Retained Earnings		$ 1,295,119.98
Net income		$ 231,961.88
	$ 105,264,237.01	$ 105,264,237.01

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