



DTE Energy

DTE Gas Company

August 31, 2015

Mr. Bill Stosik, Director
Financial Analysis and Audit Division
Michigan Public Service Commission
7109 West Saginaw Hwy
Lansing, MI 48917

Re: MPSC Case No. U-10150 (Paperless) - DTE Gas Company
2014 Affiliate Transactions Compliance Report

Dear Mr. Stosik:

Enclosed for filing is DTE Gas Company's Affiliate Transactions Compliance Report for the year 2014 as required by the order issued by the Michigan Public Service Commission dated October 28, 1993 in Case No. U-10150.

Very truly yours,

A handwritten signature in black ink, appearing to read "Rajan M. Telang".

Rajan M Telang
Director, Regulatory Affairs

Enclosures

cc: N. Katsarelas (MPSC Staff)

DTE Gas Company
Affiliate Transactions Compliance Report
Calendar Year 2014

August 31, 2015

The DTE Gas Company¹ (DTE Gas or Company) submits this annual Affiliate Transactions Compliance Report for calendar year 2014 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 Ray Seidl, Manager – Regulatory Adjudication and Compliance, One Energy Plaza, Room 1208 WCB, Detroit, MI 48226, or 313-235-8887 or seidlr@dteenergy.com.

¹ Effective January 1, 2013, Michigan Consolidated Gas Company changed its legal name to DTE Gas Company.

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

DTE Gas 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

DTE Gas has established and will continue to maintain accounting controls to facilitate review by the Commission. The procedures employed by DTE Gas 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

DTE Gas, 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 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

DTE Gas routinely reports such transactions between its affiliates and/or subsidiaries. See Attachment 4b.1, Pages 228B through 228.1B, "Receivables from Associated Companies", Attachment 4b.2, Pages 260B through 260.1B, "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 361.1, "Summary of Costs Billed From Associated Companies."

All of these attachments were taken from the MPSC Annual Report Form P-522 for the year 2014.

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 for the balance sheet and income statement of the subsidiary of DTE Gas.

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 DTE Gas 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

Copies of federal income tax returns shall be made available to the Commission upon request.

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

Following is a breakdown of employee transfers between DTE Gas and affiliates during 2014:

Employee transfers to DTE Gas from:

- | | |
|--------------------------------------|----|
| • DTE Electric Company | 15 |
| • DTE Energy Corporate Services, LLC | 34 |

Employee transfers from DTE Gas to:

- | | |
|--------------------------------------|----|
| • DTE Electric Company | 19 |
| • DTE Energy Corporate Services, LLC | 20 |
| • DTE Energy Trading | 1 |
| • DTE Gas Enterprises, LLC | 1 |

It is DTE Gas's position no transfers/diversion of management talent that would adversely affect DTE Gas occurred during the year 2014.

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 2014.

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 2014.

DTE Gas Company
Affiliate Transactions Compliance Report
Calendar Year 2014

Attachments

Name of Respondent DTE Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2014/Q4
RECEIVABLES FROM ASSOCIATED COMPANIES (Account 145, 146)			
1. Report particulars of notes and accounts receivable from associated companies* at end of year.		4. If any note was received in satisfaction of an open account, state the period covered by such open account.	
2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.		5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.	
3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.		6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account	

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	<u>Account 145</u>					
2	Blue Lake Holdings Inc	-	6,928,673	6,928,673	-	
3	DTE Gas Services Company	5,034,368	7,787,731	8,908,403	3,913,696	10,380
4	DTE Energy Company	-	1,106,756,054	1,092,455,648	14,300,406	50,320
5	Total Account 145	5,034,368	1,121,472,458	1,108,292,724	18,214,102	60,700
6						
7	Notes receivable from associated companies arise from the Inter-Company Loan Agreements					
8	Purpose: To provide a line of credit to to associated companies					
9	Maturity Date: N/A					
10	Interest Rate: Annually modified fixed rate					
11						
12						
13	<u>Account 146</u>					
14	DTE Michigan Gathering Holding Company	67,440	198,076	265,516	-	
15	DTE Energy Company	124,727	2,862,076	2,986,787	16	
16	DTE Energy Resources, Inc.	21	108,968	-	108,989	
17	DTE Biomass Energy, Inc.	3	1,856	1,832	27	
18	DTE Energy Trading, Inc.	109,362	1,319,377	1,197,891	230,848	
19	DTE Energy Services, Inc.	32	5,454	5,486	-	
20	DTE Enterprises, Inc	-	54,205	52,373	1,832	
21	DTE East China, LLC	8,500	102,000	102,000	8,500	
22	DTE MI Gathering Hldg Co	-	12,234	-	12,234	
23	Washington 10 Storage Corporation	16,985	198,135	199,438	15,682	

Name of Respondent	This Report Is:	Date of Report	Year of Report
DTE Gas Company	(1) ☐ An Original (2) ☐ A Resubmission	(Mo, Da, Yr)	2014/Q4

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

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

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
24	<u>Account 146 (continued)</u>					
25	DTE ES Operations	-	800	800	-	
26	DTE East China Opr, LLC	-	4,495	4,495	-	
27	DTE Electric Company	19,194,463	1,838,922,089	1,840,805,146	17,311,406	
28	Midwest Energy Resource Company	52	-	52	-	
29	DTE Michigan Gathering Company	131,885	1,736,063	1,735,751	132,197	
30	Saginaw Bay Pipeline Company	15,126	156,702	168,743	3,085	
31	DTE Michigan Lateral Company	63,961	1,117,687	1,099,741	81,907	
32	Citizens Gas Fuel Company	25	79	104	-	
33	DTE Gas Enterprises LLC	-	16,380	16,352	28	
34	DTE Pipeline Company	7	14,736	11,133	3,610	
35	DTE Millennium Company	9,999	-	316	9,683	
36	DTE Gas Storage Company	15,171	150,244	155,778	9,637	
37	Hayes Otsego Pipeline LLC	285	2,521	2,806	-	
38	Shelby Storage LLC	262	1,432	1,694	-	
39	DTE Gas Services Company	15,986	575,772	546,581	45,177	
41	Blue Water Renewables Inc	-	210	210	-	
42	Washington 10 Strg Partner	96,136	2,847,965	2,759,097	185,004	
43	DTE Energy Center LLC	-	5,783	3,986	1,797	
44	Blue Lake Holdings Inc	-	2,700,479	2,700,479	-	
45	DTE Energy Corporate Services, LLC	3,427,632	39,772,589	41,150,071	2,050,150	
46	Bluestone gas Corporation of NY	5,806	165,127	164,129	6,804	
47	Bluestone Pipe Company of PA	91,986	707,223	749,030	50,179	
48	Susquehanna Gathering Company	82,011	691,754	691,924	81,841	
49	TOTAL Account 146	23,477,863	1,894,452,511	1,897,579,741	20,350,633	60,700
50	TOTAL Accounts 145 and 146	28,512,231	3,015,924,969	3,005,872,465	38,564,735	60,700

Name of Respondent DTE Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 2014/Q4	
PAYABLES TO ASSOCIATED COMPANIES* (Account 233, 234)							
1. Report particulars of notes and accounts payable to associated companies at end of year.				4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.			
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to a total for the combined accounts.				5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.			
3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.				*See definition on Page 226B			
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)	
			Debits (c)	Credits (d)			
1	Account 233						
2	DTE Energy Company	12,018,515	34,956,224	22,937,709	-	6,637	
3	Blue Lake Holdings, Inc.	2,036,276	21,583,299	23,416,107	3,869,084	3,747	
4	TOTAL 233	14,054,791	56,539,523	46,353,816	3,869,084	10,384	
5	Note: Notes Payable to associated companies arise from the Inter-Company Loan Agreement. Purpose: To provide a line of credit from associated companies. Maturity Date: N/A. Interest Rate: Annually modified fixed rate.						
6	Account 234						
7	DTE Energy Company	2,107,222	88,467,780	87,776,571	1,416,013		
8	DTE Energy Resources, LLC	9,944	28,447	18,509	6		
9	DTE Biomass Energy, Inc	3	3,838	4,255	420		
10	DTE Energy Trading	5,115	195,850	201,242	10,507		
11	DTE Energy Services, Inc.	32	3,406	3,374	-		
12	DTE East China Opr, LLC	-	2,223	2,223	-		
13	Blue Lake Holdings Inc	-	277	277	-		
14	DTE ES Operations	-	813	813	-		
15	Syndeco Realty Corp	-	4,238	4,238	-		
16	DTE Electric Company	15,869,586	79,347,771	77,606,155	14,127,970		
17	DTE Enterprises, Inc	6,496	38,974	32,478	-		
18	DTE Michigan Gathering Holding Company	1,339	169,314	170,552	2,577		
19	Bluestone Pipe Co of PA	43,855	205,696	162,553	712		
20	Susquehanna Gathering Co	-	173,126	173,992	866		
21	TOTAL	52,398,290	431,156,181	419,037,952	40,280,061	10,384	

Name of Respondent DTE Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2014/Q4			
PAYABLES TO ASSOCIATED COMPANIES* (Account 233, 234) (Continued)						
1. Report particulars of notes and accounts payable to associated companies at end of year.		4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.				
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to a total for the combined accounts.		5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.				
3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.		*See definition on Page 226B				
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
22	DTE Michigan Gathering Company	472,739	2,606,225	2,372,113	238,627	
23	Saginaw Bay Pipeline Company	144	17,396	17,359	107	
24	DTE Michigan Lateral Company	1,678	181,282	182,034	2,430	
25	Citizens Gas Fuel Company	1	854	853	-	
26	DTE Gas Enterprises, LLC	-	28,382	28,410	28	
27	DTE Pipeline Company	7	9,467	9,697	237	
28	DTE Millennium Company	620	620	-	-	
29	DTE Gas Storage Company	45,211	247,437	244,964	42,738	
30	Hayes Otsego Pipeline LLC	46	147	101	-	
31	Shelby Storage LLC	-	158	158	-	
32	DTE Gas Services Company	211,228	1,326,982	1,136,350	20,596	
33	Blue Water Renewables, Inc	-	205	205	-	
34	Washington 10 Strg Partnr	134,567	2,303,886	2,338,878	169,559	
35	Wash 10 Storage Corp	2,514	35,450	34,229	1,293	
36	DTE Energy Center LLC	72	3,722	5,312	1,662	
37	DTE Coke Operations, LLC	-	312	312	-	
38	DTE Eng Corp Svcs LLC	19,430,738	199,165,688	200,098,201	20,363,251	
39	Bluestone Gas Corp of NY	342	46,692	57,728	11,378	
40	TOTAL 234	38,343,499	374,616,658	372,684,136	36,410,977	-
41	TOTAL	52,398,290	431,156,181	419,037,952	40,280,061	10,384

Name of Respondent DTE Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2014/Q4
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In column (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Washington 10 Strg Partnr	Sub of DTE Gas Storage Co.	Admin. & General	920-935	1,334,463
2			Tax Other than Income	408	102,427
3			Gas Transportation	489, 494	934,015
4			Operations	804-895	89,729
5			Capital		
6	Wash 10 Storage Corp	Sub of DTE Gas Storage Co.	Admin. & General	920-926	100,644
7			Tax Other than Income	408	6,513
8			Operations	804-895	9,227
9			Capital		
10	Bluestone Pipe Co of PA	Sub of DTE Pipeline Co	Admin. & General	920-935	228,466
11			Tax Other than Income	408	14,266
12			Operations	850-880	150,969
13			Operations	804-895	40,751
14			Non-operating Income		
15			Capital		
16	Susquehanna Gathering Co	Sub of Bluestone Pipe Co of PA	Admin. & General	920-935	236,554
17			Tax Other than Income	408	14,522
18			Operations	850-880	133,668
19			Operations	804-895	59,652
20			Capital		
21	Bluestone Gas Corp of NY	Sub of DTE Pipeline Co	Admin. & General	920-935	68,665
22			Tax Other than Income	408	4,556
23			Operations	804-895	39,664
24			Capital		
25	DTE MI Gathering Hold. Co.	Sub of DTE Pipeline Co	Admin. & General	920-935	207
26			Tax Other than Income	408	16
27			Operations	495, 804-895	45,036
28			Operations	850-880	2,976
29			Capital		
30	DTE Michigan Gathering Co	Sub of DTE MI Gathering Hold Co.	Admin. & General	920-935	889,656
31			Tax Other than Income	408	58,231
32			Operations	850-880	116,193
33			Operations	804-895	340,512
34			Gas Transportation	489,494	12,181
35			Capital		
36					
37					
38					

Name of Respondent DTE Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2014/Q4							
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)										
5. In columns (f) and (g) report the 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.				
415-426	8,415	107	30,299	1,334,463	Cost	1				
				102,427	Cost	2				
				934,015	Contract	3				
				89,729	Cost	4				
				30,299	Cost	5				
				100,644	Cost	6				
				6,513	Cost	7				
				9,227	Cost	8				
				54,518	Cost	9				
				228,466	Cost	10				
				14,266	Cost	11				
				150,969	Cost	12				
				40,751	Cost	13				
				8,415	Cost	14				
				202,122	Cost	15				
				236,554	Cost	16				
				14,522	Cost	17				
				133,668	Cost	18				
				59,652	Cost	19				
				194,645	Cost	20				
				68,665	Cost	21				
				4,556	Cost	22				
				39,664	Cost	23				
				42,227	Cost	24				
				207	Cost	25				
				16	Cost	26				
				45,036	Cost	27				
				2,976	Cost	28				
				64,104	Cost	29				
				889,656	Cost	30				
				58,231	Cost	31				
				116,193	Cost	32				
				340,512	Cost	33				
				12,181	Contract	34				
				92,811	Cost	35				
										36
										37
										38

Name of Respondent DTE Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2014/Q4
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In column (d) and (e) report the amount classified to operating income and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	DTE East China, LLC	Sub of DTE Energy Services, Inc.	Gas Transportation	489,494	102,000
2	DTE River Rouge No.1, LLC	Sub of DTE Generation, Inc.	Gas Transportation	489,494	114,438
3	Metro Energy, LLC	Sub of DTE Energy Services, Inc.	Gas Transportation	489,494	293,638
4	Saginaw Bay Pipeline Co.	Sub of DTE MI Gathering Hold Co.	Admin. & General	920-926	50,295
5			Tax Other than Income	408	2,640
6			Operations	850-880	9,011
7			Capital		
8	DTE Energy Trading	Sub of DTE Energy Resources	Gas Transportation	489, 494	563,795
9			Admin. & General	920-935	562,274
10			Tax Other than Income	408	41,605
11			Capital		
12	DTE Pipeline Company	Sub of DTE Gas Enterprises, LLC	Tax Other than Income	408	495
13			Admin. & General	920-935	9,883
14			Capital		
15	DTE Gas Storage Co.	Sub of DTE Pipeline Company	Admin. & General	920-935	94,925
16			Tax Other than Income	408	6,752
17			Operations	804-895	2,171
18			Capital		
19	DTE Electric Company	Subsidiary of DTE Energy Co.	Operations	804-895	37,120
20			Tax Other than Income	408	36,714
21			Admin. & General	920-935	837,909
22			Capital		
23	DTE Michigan Lateral Company	Sub of DTE MI Gathering Holding	Admin. & General	920-935	559,768
24			Operations	850-880	41,096
25			Operations	804-895	226,660
26			Tax Other than Income	408	38,398
27			Capital		
28	DTE Gas Services Company	Sub of DTE Gas Holdings, Inc.	Admin. & General	920-935	328,424
29			Operations	804-895	90,466
30			Tax Other than Income	408	23,129
31			Gas Transportation	489, 494	297,942
32			Capital		
33					
34					
35					
36					
37					
38					
TOTAL					9,405,307

Name of Respondent DTE Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2014/Q4			
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)						
5. In columns (f) and (g) report the 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.
				102,000	Contract	1
				114,438	Contract	2
				293,638	Contract	3
				50,295	Cost	4
				2,640	Cost	5
				9,011	Cost	6
		107	46,654	46,654	Cost	7
				563,795	Contract	8
				562,274	Cost	9
				41,605	Cost	10
		107	18,303	18,303	Cost	11
				495	Cost	12
				9,883	Cost	13
		107	393	393	Cost	14
				94,925	Cost	15
				6,752	Cost	16
				2,171	Cost	17
		107	2,418	2,418	Cost	18
				37,120	Cost	19
				36,714	Cost	20
				837,909	Cost	21
		107	13,536	13,536	Cost	22
				559,768	Cost	23
				41,096	Cost	24
				226,660	Cost	25
				38,398	Cost	26
		107	95,676	95,676	Cost	27
				328,424	Cost	28
				90,466	Cost	29
				23,129	Cost	30
				297,942	Contract	31
		107	17,357	17,357	Cost	32
						33
						34
						35
						36
						37
						38
	8,415		875,063	10,268,785		

Name of Respondent DTE Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2014/Q4
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and			services provided (administrative and general expenses, dividends declared, etc.). 4. In column (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
Line No.	Company (a)	Affiliation (b)	Description Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	DTE Energy Resources, LLC	Sub of DTE Energy Co.	Operations	804-893	4,164
2					
3	DTE Electric Company	Sub of DTE Energy Co.	Operations	804-893	1,690,099
4			Customer Service	901-910, 916	1,391,172
5			Admin. & General	920-932	95,088
6			Rent Expense	931	16,859,730
7			Construction		
8					
9	DTE Gas Services Company	Sub of DTE Gas Holdings, Inc.	Operations	804-893	234,242
10			Admin. & General	920-932	21,365
11					
12	Bluestone Gas Corp of NY	Sub of DTE Pipeline Co.	Operations	804-893	31,702
13			Admin. & General	920-932	4,895
14					
15	Bluestone Pipe Co. of PA	Sub of DTE Pipeline Co.	Operations	804-893	106,181
16			Admin. & General	920-932	16,760
17					
18	Susquehanna Gathering Co.	Sub of Bluestone Pipe Co. of PA	Operations	804-893	108,712
19			Admin. & General	920-932	16,699
20					
21	Syndeco Realty Corp.	Sub of DTE Energy Co.	Merch/Job Renenue		
22					
23	Saginaw Bay Pipeline Company	Sub of DTE Gas Co.	Admin. & General	920-932	2,704
24					
25	DTE Gas Enterprises	DTE Enterprises, Inc	Operations	804-893	6,468
26			Admin. & General	920-932	533
27					
28	DTE Michigan Lateral Company	DTE MI Gathering Hldg Co	Admin. & General	920-932	35,186
29					
30	DTE Michigan Gathering Company	Sub of DTE MI Gathering Holding Co.	Operations	804-893	2,112,890
31			Admin. & General	920-932	49,291
32					
33	DTE Energy Trading	Sub of DTE Energy Resources	Admin. & General	920-932	42,511
34					
35					

Name of Respondent DTE Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2014/Q4				
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)							
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In column (d) and (e) report the amount classified to operating income and the account(s) in which reported.							
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.	
415-426.5	4,238	107	1,338,785	4,164	Cost	1	
							2
				1,690,099	Cost	3	
				1,391,172	Cost	4	
				95,088	Cost	5	
				16,859,730	Cost	6	
				1,338,785	Cost	7	
						8	
				234,242	Cost	9	
				21,365	Cost	10	
						11	
				31,702	Cost	12	
				4,895	Cost	13	
						14	
				106,181	Cost	15	
				16,760	Cost	16	
						17	
				108,712	Cost	18	
				16,699	Cost	19	
						20	
				4,238	Cost	21	
						22	
				2,704	Cost	23	
						24	
				6,468	Cost	25	
				533	Cost	26	
						27	
				35,186	Cost	28	
						29	
				2,112,890	Cost	30	
				49,291	Cost	31	
						32	
				42,511	Cost	33	
						34	
						35	

Name of Respondent DTE Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2014/Q4
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In column (d) and (e) report the amount classified to operating income and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	DTE Energy Corporate Services, LLC	Subsidiary of DTE Energy Co.	Operations	804-893	11,300,914
2			Customer Service	901-910, 916	43,321,904
3			Sales Expense	911-913	269,836
4			Admin. & General	920-932	78,528,052
5			Taxes Other	408.1	3,564,825
6			Merch/Job Revenue		
7			Construction		
8					
9	DTE Gas Storage Company	Sub of DTE Pipeline Company	Operations	804-893	165,000
10			Admin. & General	920-932	6,959
11					
12	Washington 10 Storage Corp	Sub of DTE Gas Storage Co.	Operations	920-932	6,997
13					
14	Washington 10 Storage Partnership	Sub of DTE Gas Storage Co.	Admin. & General	920-932	71,286
15			Operations	804-893	1,910,560
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
TOTAL					161,976,725

Name of Respondent DTE Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2014/Q4			
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)						
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In column (d) and (e) report the amount classified to operating income and the account(s) in which reported.						
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.
415-426.5	2,369,086	107	18,877,287	11,300,914	Cost	1
				43,321,904	Cost	2
				269,836	Cost	3
				78,528,052	Cost	4
				3,564,825	Cost	5
				2,369,086	Cost	6
				18,877,287	Cost	7
						8
				165,000	Cost	9
				6,959	Cost	10
						11
				6,997	Cost	12
						13
				71,286	Cost	14
				1,910,560	Cost	15
		16				
		17				
		18				
		19				
		20				
		21				
		22				
		23				
		24				
		25				
		26				
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		30				
		31				
		32				
		33				
		34				
		35				
	2,373,324		20,216,072	184,566,121		

Cons BS-Gas Utility Seg

DTE Gas Company 2014 Affiliated Companies Balance Statement

Gas Utility - Total Segment	Blue Lake Holdings
Cash and Cash Equivalents	
Restricted Cash	
Current Regulatory Assets	
Accounts Receivable	
Notes Receivable	3,869,083.92
Inventories	
Current Assets from Risk Management and Trading	
Current deferred income taxes	(23,000,000.00)
Other Current Assets	
Current Assets	(19,130,916.08)
Nuclear decommissioning trust funds	
Other Investments	6,249,143.54
Investments	6,249,143.54
Property, Plant and Equipment	
Accumulated Depreciation, Depletion, and Amortization	
Property Under Capital Leases	
Property	
Goodwill	
Regulatory Assets	
Securitized Assets	
Long-Term Notes Receivables	
Long-Term Assets from Risk Management and Trading	
Prepaid Pension Assets	
Prepaid Post Retirement Assets	
Long-term deferred income taxes	(27,825,090.51)
Other Intangible Assets Net	
Total Other Long Term Assets	
Other Assets	(27,825,090.51)
Total Assets	(40,706,863.05)
Current Liabilities	(48,540,752.37)
Other Non-Current Liabilities	179,682.47
Long-Term Debt (Net of Current Portion)	
Liabilities	(48,361,069.90)
Stock	7,490,192.13
Retained Earnings	164,014.72
Accum other Comprehensive Income	
Minority Interest	
Yield Enhancement	
Equity Bridging	
Shareholders Equity	7,654,206.85
Total Liabilities and Shareholders Equity	(40,706,863.05)

Cons BS-Gas Utility Seg

DTE Gas Company 2014 Affiliated Companies Income Statement

L61100 DTE Gas Company Consol 2014 Dec	Blue Lake Holdings
	Actuals
	Year To Date
Total Operating Revenue	
Total Operating Expenses	\$13
Fuel, PP & Gas	
Operation and Maintenance	
DEP, Depletion & Amort	
Taxes, Other than Income	\$13
Asset (Gains) And Losses	
Merger and Restructuring	
Operating Income	-\$13
Total Other (Income) & Deductions	-\$6,924,690
Interest Expense	
Interest Income	-\$3,747
Other Income	-\$6,920,942
Other Expenses	
Income (Loss) Before Income Taxes	\$6,924,677
Income Taxes	\$2,639,237
Income From Continuing Operations	\$4,285,440
Minority Interest	
Income / (Loss) from Dist Oper Net Tax	
Cum Effect Acct. Changes Net of Tax	
Extradordinary Income - (Losses)	
Net Income	\$4,285,440