One Energy Plaza, Detroit, MI 48226-1279

DTE Energy

DTE Gas Company

December 15, 2016

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
<u>2015 Affiliate Transactions Compliance Report</u>

Dear Mr. Stosik:

Enclosed for filing is DTE Gas Company's Affiliate Transactions Compliance Report for the year 2015 as required by the order issued by the Michigan Public Service Commission dated October 28, 1993 in Case No. U-10150.

Very truly yours,

Rajan M. Telang

Digitally signed by Rajan M. Telang
DN: cn=Rajan M. Telang, o=Regulatory Affairs, ou=DTE Energy, email=rajan.telang@dteenergy.com, c=US
Date: 2016.12.15 13:01:37 -05'00'

Rajan M Telang
Director, Regulatory Affairs

Enclosures

DTE Gas Company

Affiliate Transactions Compliance Report

MPSC Case No. U-10150

Calendar Year 2015

December 15, 2016

The DTE Gas Company[1] (DTE Gas or Company) submits this annual Affiliate Transactions Compliance Report for calendar year 2015 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 ray.seidl@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 228.2B, “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, “Summary of Costs Billed From Associated Companies.”

All of these attachments were taken from the MPSC Annual Report Form P-522 for the year 2015.

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 2015:

Employee transfers to DTE Gas from:

• DTE Electric Company	3
• DTE Energy Corporate Services, LLC	22
• DTE Coke Operations, LLC	1
• DTE Gas Enterprises, LLC	1

Employee transfers from DTE Gas to:

• DTE Electric Company	10
• DTE Energy Corporate Services, LLC	9
• 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 2015.

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 2015.

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 2015.

DTE Gas Company

Affiliate Transactions Compliance Report

Calendar Year 2015

Attachments

Name of Respondent	This Report Is:	Date of Report	Year of Report
DTE Gas Company	(1) [x] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	2015/Q4

RECEIVABLES FROM ASSOCIATED COMPANIES (Account 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, associates companies, contract or any other direct or indirect means.

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 145					
2	Blue Lake Holdings, Inc.	-	6,771,716	6,771,716	-	-
3	DTE Gas Services Company	3,913,696	7,470,701	9,844,079	1,540,318	11,005
4	DTE Energy Company	14,300,406	962,449,815	976,749,632	589	103,216
5	**Total Account 145**	18,214,102	976,692,232	993,365,427	1,540,907	114,221
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	Account 146					
14	DTE Michigan Gathering Holding Company	-	-	-	-	-
15	DTE Energy Company	16	4,805,168	4,483,314	321,870	-
16	DTE Energy Resources, LLC	108,989	198,828	198,879	108,938	-
17	DTE Biomass Energy, Inc.	27	49	75	1	-
18	Westside Gas Producers, L.L.C.	-	997	997	-	-
19	DTE Energy Trading, Inc.	230,848	1,809,357	1,849,629	190,576	-
20	DTE Energy Services, Inc.	-	517	515	2	-
21	DTE Enterprises, Inc.	1,832	3,664	5,496	-	-
22	DTE East China, LLC	8,500	85,000	93,500	-	-
23	DTE MI Gathering Holding Company	12,234	521,939	524,000	10,173	-

Name of Respondent	This Report Is:	Date of Report	Year of Report
DTE Gas Company	(1) [x] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	2015/Q4

RECEIVABLES FROM ASSOCIATED COMPANIES (continued)

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

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year: Debits (c)	Totals for Year: Credits (d)	Balance End of Year (e)	Interest for Year (f)
24	Account 146 (continued)					
25	Washington 10 Storage Corporation	15,682	431,988	428,216	19,454	-
26	DTE Energy Services Operations	-	326	326	-	-
27	DTE East China Operations, LLC	-	2,300	2,300	-	-
28	DTE Electric Company	17,311,406	1,714,168,464	1,719,098,046	12,381,824	-
29	DTE Michigan Gathering Company	132,197	1,552,624	1,506,982	177,839	-
30	Saginaw Bay Pipeline Company	3,085	43,796	44,429	2,452	-
31	DTE Michigan Lateral Company	81,907	1,342,000	1,336,336	87,571	-
32	Citizens Gas Fuel Company	-	9	9	-	-
33	DTE Gas Enterprises, LLC	28	6,503	6,487	44	-
34	DTE Pipeline Company	3,610	65,773	67,195	2,188	-
35	DTE Millennium Company	9,683	-	-	9,683	-
36	DTE Gas Storage Company	9,637	136,889	139,388	7,138	-
37	Hayes Otsego Pipeline, LLC	-	578	122	456	-
38	Shelby Storage, LLC	-	1,108	1,108	-	-
39	DTE Gas Services Company	45,177	875,108	862,213	58,072	-
40	Washington 10 Storage Partner	185,004	3,372,720	3,220,679	337,045	-
41	DTE Energy Center LLC	1,797	1,048	2,523	322	-
42	DTE Energy Corporate Services, LLC	2,050,150	38,740,629	36,503,726	4,287,053	-
43	Bluestone Gas Corporation of NY	6,804	21,745	27,846	703	-
44	Bluestone Pipeline Company of PA	50,179	202,294	237,530	14,943	-
45	EES Coke Battery, LLC	-	71	71	-	-
46	DTE Defiance, LLC	-	500	500	-	-

Name of Respondent	This Report Is:	Date of Report	Year of Report
DTE Gas Company	(1) [x] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	2015/Q4

RECEIVABLES FROM ASSOCIATED COMPANIES (continued)

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

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year: Debits (c)	Totals for Year: Credits (d)	Balance End of Year (e)	Interest for Year (f)
47	Account 146 (continued)					
48	DTE PetCoke, LLC	-	2,712	2,712	-	-
49	Jasper Fuels Company, LLC	-	215	215	-	-
50	DTE Energy Technologies	-	2,159	-	2,159	-
51	Canton Fuels Company, LLC	-	52	-	52	-
52	Susquehanna Gathering Company	81,841	316,398	389,240	8,999	-
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68	**TOTAL Account 146**	20,350,633	1,768,713,528	1,771,034,604	18,029,557	-
69	TOTAL Accounts 145 and 146	38,564,735	2,745,405,760	2,764,400,031	19,570,464	114,221

Name of Respondent	This Report Is:	Date of Report	Year of Report
DTE Gas Company	(1) [x] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	2015/Q4

PAYABLES TO ASSOCIATED COMPANIES* (Account 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.

*See definition on Page 226B

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	-	16,004,666	16,004,666	-	5,436
3	Blue Lake Holdings, Inc.	3,869,084	62,166,418	66,423,426	8,126,092	18,683
4	TOTAL 233	3,869,084	78,171,084	82,428,092	8,126,092	24,119
5	Note: Notes Payable to associated companites 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	1,416,013	80,126,210	78,792,148	81,951	
8	DTE Energy Resources, LLC	6	490,732	491,631	905	
9	DTE Biomass Energy, Inc.	420	468	48	-	
10	DTE Energy Trading	10,507	220,675	219,986	9,818	
11	DTE Energy Services, Inc.	-	1,066	1,068	2	
12	DTE Energy Services Operations	-	44	44	-	
13	Syndeco Realty Corporation	-	2,152	2,152	-	
14	DTE Electric Company	14,127,970	106,747,006	107,109,914	14,490,878	
15	DTE Michigan Gathering Holding Company	2,577	109,232	106,886	231	
16	Bluestone Pipe Company of PA	712	34,581	34,164	295	
18	Susquehanna Gathering Company	866	18,961	18,095	-	
19	DTE Michigan Gathering Company	238,627	1,613,560	1,478,829	103,896	
20	Saginaw Bay Pipeline Company	107	4,889	5,000	218	
20	DTE Michigan Lateral Company	2,430	162,468	166,797	6,759	
21	Citizens Gas Fuel Company	-	9	9	-	

Name of Respondent DTE Gas Company	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2015/Q4

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

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.

*See definition on Page 226B

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)
22	DTE Gas Enterprises, LLC	28	17,404	17,420	44	
23	DTE Pipeline Company	237	16,670	16,594	161	
24	DTE Gas Storage Company	42,738	250,468	251,985	44,255	
25	Hayes Otsego Pipeline, LLC	-	12	20	8	
26	Shelby Storage, LLC	-	283	283	-	
27	DTE Gas Services Company	20,596	556,236	564,626	28,986	
28	Washington 10 Storage Partnership	169,559	2,295,232	2,309,752	184,079	
29	Washington 10 Storage Corporation	1,293	63,687	65,740	3,346	
30	DTE Energy Center, LLC	1,662	2,063	491	90	
31	DTE Energy Corporate Services, LLC	20,363,251	191,874,078	188,647,634	17,136,807	
32	Bluestone Gas Corporation of NY	11,378	13,764	2,448	62	
33	Westside Gas Producers, LLC	-	70	70	-	
34	EES Coke Battery, LLC	-	4	4	-	
35	DTE Energy Technologies	-	-	222	222	
36	DTE Energy Foundation	-	21,600,000	21,600,000	-	
37	Canton Fuels Company, LLC	-	-	10	10	
38	Jasper Fuels Company, LLC	-	26	26	-	
39	DTE Defiance, LLC	-	546	546	-	
40	DTE PetCoke, LLC	-	2,317	2,317	-	
41	TOTAL 234	36,410,977	406,224,913	401,906,959	32,093,023	-
42	TOTAL	40,280,061	484,395,997	484,335,051	40,219,115	24,119

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
DTE Gas Company	(1) [X] An Original (2) [ ] A Resubmission		2015/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	Washington 10 Strg Partnr	Sub of DTE Gas Storage Co.	Admin. & General	920-930	1,497,424
2			Tax Other than Income	408.1	115,238
3			Gas Transportation	489, 494	1,191,156
4			Operations	804-893	94,031
5			Admin. & General		
6	Wash 10 Storage Corp	Sub of DTE Gas Storage Co.	Admin. & General	920-926	98,490
7			Tax Other than Income	408.1	7,797
8			Operations		
9			Capital		
10	Bluestone Pipe Co of PA	Sub of DTE Pipeline Co	Admin. & General	920-930	13,156
11			Tax Other than Income	408.1	819
12			Operations	804-893	57,273
13			Non-operating Income		
14			Capital		
15	Susquehanna Gathering Co	Sub of Bluestone Pipe Co of PA	Admin. & General	920-930	12,317
16			Tax Other than Income	408.1	774
17			Operations	804-893	107,990
18			Capital		
19	Bluestone Gas Corp of NY	Sub of DTE Pipeline Co	Admin. & General	920-930	1,495
20			Tax Other than Income	408.1	122
21			Operations	804-893	5,946
22			Capital		
23	DTE MI Gathering Hold. Co.	Sub of DTE Pipeline Co	Operations	495, 804-893	104,764
24	DTE Michigan Gathering Co	Sub of DTE MI Gathering Hold Co.	Admin. & General	920-930	714,349
25			Tax Other than Income	408.1	49,272
26			Operations	804-893	340,507
27			Capital		
28			Admin. & General		
29	DTE Energy Corporate Services	Sub of DTE Energy Co.	Gas Transportation	489, 494	72,990
30			Commercial & Industrial Sales	481	138,008
31			Demonstrating & Selling	912	30,000
32			Operations		
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent	This Report Is:	Date of Report	Year of Report
DTE Gas Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	2015/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 colmn (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.
				1,497,424	Cost	1
				115,238	Cost	2
				1,191,156	Contract	3
				94,031	Cost	4
		146	7,338	7,338	Cost	5
				98,490	Cost	6
				7,797	Cost	7
		146	5,631	5,631	Cost	8
		107	217,455	217,455	Cost	9
				13,156	Cost	10
				819	Cost	11
				57,273	Cost	12
415	32,898			32,898	Cost	13
		107	58,975	58,975	Cost	14
				12,317	Cost	15
				774	Cost	16
				107,990	Cost	17
		107	110,463	110,463	Cost	18
				1,495	Cost	19
				122	Cost	20
				5,946	Cost	21
		107	11,302	11,302	Cost	22
				104,764	Cost	23
				714,349	Cost	24
				49,272	Cost	25
				340,507	Cost	26
		107	166,535	166,535	Cost	27
		146	9,403	9,403	Cost	28
				72,990	Cost	29
				138,008	Contract	30
				30,000	Cost	31
		146	787,099	787,099	Cost	32
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						37
						38
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Name of Respondent	This Report Is:	Date of Report	Year of Report
DTE Gas Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	2015/Q4

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, 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)
41	DTE East China, LLC	Sub of DTE Energy Services, Inc.	Gas Transportation	489,494	85,000
42	DTE River Rouge No.1, LLC	Sub of DTE Generation, Inc.	Gas Transportation	489,494	117,670
43	Metro Energy, LLC	Sub of DTE Energy Services, Inc.	Gas Transportation	489,494	181,683
44	Saginaw Bay Pipeline Co.	Sub of DTE MI Gathering Hold Co.	Admin. & General	920-926	33,795
45			Tax Other than Income	408.1	2,109
46					
47	DTE Energy Trading	Sub of DTE Energy Resources	Gas Transportation	489, 494	923,687
48			Admin. & General	920-930	517,312
49			Tax Other than Income	408.1	41,225
50					
51	DTE Pipeline Company	Sub of DTE Gas Enterprises, LLC	Tax Other than Income	408.1	1,645
52			Admin. & General	920-930	19,982
53			Capital		
54	DTE Gas Storage Co.	Sub of DTE Pipeline Company	Admin. & General	920-930	76,637
55			Tax Other than Income	408.1	5,417
56					
57	DTE Electric Company	Sub of DTE Energy Co.	Operations	804-893	
58			Tax Other than Income	408.1	19,897
59			Admin. & General	920-930	298,440
60			Gas Transportation	481, 489, 495	2,984,356
61			Capital		
62					
63	DTE Michigan Lateral Company	Sub of DTE MI Gathering Holding	Admin. & General	920-930	642,982
64			Operations	804-893	226,655
65			Tax Other than Income	408.1	44,353
66			Operations		
67			Capital		
68					
69	DTE Gas Services Company	Sub of DTE Gas Holdings, Inc.	Admin. & General	920-930	545,845
70			Tax Other than Income	408.1	43,456
71			Gas Transportation	489, 494	432,274
72			Capital		
73					
74					
75					
76					
77					
78					
79					
TOTAL					11,898,338

Name of Respondent DTE Gas Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2015/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 colmn (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.
				85,000	Contract	41
				117,670	Contract	42
				181,683	Contract	43
				33,795	Cost	44
				2,109	Cost	45
						46
				923,687	Contract	47
				517,312	Cost	48
				41,225	Cost	49
						50
				1,645	Cost	51
				19,982	Cost	52
		107	36,586	36,586	Cost	53
				76,637	Cost	54
				5,417	Cost	55
						56
		146	9,487	9,487	Cost	57
				19,897	Cost	58
				298,440	Cost	59
				2,984,356	Contract	60
		146	383,834	383,834	Cost	61
						62
				642,982	Cost	63
				226,655	Cost	64
				44,353	Cost	65
		146	20,621	20,621	Cost	66
		107	196,645	196,645	Cost	67
						68
				545,845	Cost	69
				43,456	Cost	70
				432,274	Contract	71
		107	2,736	2,736	Cost	72
						73
						74
						75
						76
						77
						78
						79
	32,898		2,024,110	13,955,346		

Name of Respondent	This Report Is:	Date of Report	Year of Report
DTE Gas Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	2015/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 Gas Enterprises	DTE Enterprises, Inc			
2					
3	DTE Electric Company	Sub of DTE Energy Co.	Operations	804-893	2,082,584
4			Customer Service	901-910, 916	1,208,274
5			Sales Expense	911-913	9,798
6			Admin. & General	920-930	727
7			Rent Expense	931	23,719,717
8			Construction		
9					
10	DTE Gas Services Company	Sub of DTE Gas Holdings, Inc.	Operations	804-893	193,630
11					
12	DTE Energy Corporate Services, LLC	Subsidiary of DTE Energy Co.	Operations	804-893	11,860,083
13			Customer Service	901-910, 916	43,714,320
14			Admin. & General	920-930	70,531,150
15			Taxes Other	408.1	3,684,615
16			Merch/Job Revenue		
17			Operations		
18			Construction		
19					
20	DTE Gas Storage Company	Sub of DTE Pipeline Company	Operations	804-893	1,577,413
21			Admin. & General	920-930	35,163
22					
23	DTE Energy Trading	Sub of DTE Energy Resources	Operations	804-893	31,199
24					
25	DTE Michigan Gathering Company	Sub of Michigan Gathering Holding Co	Operations	804-893	1,811,703
26					
27	Washington 10 Storage Partnership	Sub of DTE Gas Storage Co.	Operations	804-893	2,010,000
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
TOTAL					162,470,376

Name of Respondent	This Report Is:	Date of Report	Year of Report
DTE Gas Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	2015/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.
		107	7,896	7,896	Cost	1
						2
				2,082,584	Cost	3
				1,208,274	Cost	4
				9,798	Cost	5
				727	Cost	6
				23,719,717	Cost	7
		107	528,688	528,688	Cost	8
						9
				193,630	Cost	10
						11
				11,860,083	Cost	12
				43,714,320	Cost	13
				70,531,150	Cost	14
				3,684,615	Cost	15
415-426.5	1,592,928			1,592,928	Cost	16
		146	91,054	91,054	Cost	17
		107	21,253,263	21,253,263	Cost	18
						19
				1,577,413	Cost	20
				35,163	Cost	21
						22
				31,199	Cost	23
						24
				1,811,703	Cost	25
						26
				2,010,000	Cost	27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
	1,592,928		21,880,901	185,944,205		

185,944,205

DTE Gas Company
2015 Affiliated Companies Balance Statement

	Blue Lake Holdings
Gas Utility - Total Segment	**Actuals - 2015.DEC**
	Periodic
Total Assets	-$39,093,310
Current Assets	$8,126,092
Cash and Cash Equivalents	
Restricted Cash	
Current Regulatory Assets	
Accounts Receivable	
Customer Accounts Receivable	
Accrued Unbilled Revenues	
Other Accounts Receivable	
Accounts Recievable From Affiliate Companies	
Other Accounts Receivable	
Notes Receivable	$8,126,092
Non-IC Notes Receivable	
IC Notes Receivable	$8,126,092
Inventories	
Fuel Inventory	
Gas Inventory	
Inventory for Goods, Materials and Supplies	
Current Assets from Risk Management and Trading	
Current deferred income taxes	
Other Current Assets	
Deferred Debits	
GCC Deferred Debits	
Other Deferred Debits	
Other Current Assets	
Investments	$5,768,480
Nuclear decomissioning trust funds	
Equity Method Investments	$5,768,480
Other Investments	
Property	
Property, Plant and Equipment	
Property Under Capital Leases	
Accumulated Depreciation, Depletion, and Amortization	
Other Assets	-$52,987,881
Goodwill	
Regulatory Assets	
Securitized Assets	
Long-Term Notes Receivables	
Other Long-Term Notes Receivables	
IC Long-Term Notes Receivables	
Long-Term Assets from Risk Management and Trading	
Prepaid Pension Assets	
Prepaid Post Retirement Assets	
Long-term deferred income taxes	-$52,987,881
Other Intangible Assets Net	
Total Other Long Term Assets	

DTE Gas Company

2015 Affiliated Companies Balance Statement

Total Liabilities and Shareholders Equity	-$39,093,310
Liabilities	-$50,611,126
Current Liabilities	-$50,708,422
Accounts Payable	
Amounts Due to Vendors	
Amounts Collected for Others (Choice Deposits)	
Amounts Due to Customers (Deposits)	
Amounts Payable to Affilated Companies	
Other Accounts Payable	
Interest Payable	
Dividends Payable	
Accrued Payroll	
Accrued Vacation	
Current Regulatory Liabilities	
Income Taxes Payable	-$50,708,422
Current Deferred Income Taxes	
General Taxes	$0
Gas Inventory Equalization	
Short-Term Borrowings	
Short Term Borrowings	
Advances from Affiliates	
Current Portion of Long-Term Debt including Capital Leases	
Current Liabilities from Risk Management & Trading	
Other Current Liabilities	
Other Non-Current Liabilities	$97,296
Deferred Income Taxes	$97,296
Regulatory Liabilities	
Asset Retirement Obligations	
Unamortized Investment Tax Credits	
Long-Term Liabilities from Storage & Transportation Contract	
Long-Term Liabilities from Risk Management Activities and Tr	
Accrued Pension Liabilities	
Accured Post Retirement Benefit Costs	
Accrued Environmental Costs	
Deferred Gains from Asset Sales	
Nuclear Decommissioning	
Other Long-Term Liabilities	
Long-Term Debt (Net of Current Portion)	
Mortgage Bonds, Notes and Other	
Securitized Bonds	
Equity-Linked Securities	
Trust Preferred-Linked/Jr Sub Notes	
Capital Lease Obligations	
Shareholders Equity	$11,517,816
Common Stock	$7,490,192
Retained Earnings	$4,027,624
Accum other Comprehensive Income	
Minority Interest	
Yield Enhancement	
Equity Bridging	

DTE Gas Company
2015 Affiliated Companies Income Statement

	Blue Lake Holdings
Gas Utility - Total Segment	**Actuals - 2015.DEC**
	Year To Date
Total Operating Revenue	
Total Operating Expenses	$5
Fuel, PP & Gas	
Operation and Maintenance	
DEP, Depletion & Amort	
Taxes, Other than Income	$5
Asset (Gains) And Losses	
Merger and Restructuring	
Operating Income	-$5
Total Other (Income) & Deductions	-$6,287,971
Interest Expense	
Interest Income	-$18,683
Other Income	-$6,269,288
Other Expenses	
Income (Loss) Before Income Taxes	$6,287,966
Income Taxes	$2,424,357
Income From Continuing Operations	$3,863,609
Minority Interest	
Income / (Loss) from Dist Oper Net Tax	
Cum Effect Acct. Changes Net of Tax	
Extraordinary Income - (Losses)	
Net Income	$3,863,609