One Energy Plaza, Detroit, MI 48226-1279

DTE Energy

DTE Gas Company

November 2, 2017

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
2016 Affiliate Transactions Compliance Report

Dear Mr. Stosik:

Enclosed for filing is DTE Gas Company's Affiliate Transactions Compliance Report for the year 2016 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: 2017.11.02 11:16:57 -04'00'

Rajan M Telang
Director, Regulatory Affairs

Enclosures

DTE Gas Company

Affiliate Transactions Compliance Report

MPSC Case No. U-10150

Calendar Year 2016

November 2, 2017

The DTE Gas Company[1] (DTE Gas or Company) submits this annual Affiliate Transactions Compliance Report for calendar year 2016 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 2016.

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 2016:

Employee transfers to DTE Gas from:

• DTE Electric Company	7
• DTE Energy Corporate Services, LLC	32
• DTE Coke Operations, LLC	2
• DTE Gas Enterprises, LLC	2

Employee transfers from DTE Gas to:

• DTE Electric Company	15
• DTE Energy Corporate Services, LLC	9
• DTE Gas Enterprises, LLC	3

It is DTE Gas's position no transfers/diversion of management talent that would adversely affect DTE Gas occurred during the year 2016.

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 2016.

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 2016.

DTE Gas Company

Affiliate Transactions Compliance Report

Calendar Year 2016

Attachments

MPSC Case No. U-10150

DTE Gas Company

2016 Affiliate Transactions Compliance Report

Attachment 4b.1

Receivables from Associated Companies

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 2016/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	DTE Gas Services Company	1,540,318	5,941,204	6,952,853	528,669	6,551
3	DTE Energy Company	589	1,108,506,220	1,108,261,123	245,686	44,446
4	**Total Account 145**	1,540,907	1,114,447,424	1,115,213,976	774,355	50,997
5						
6						
7	Notes receivable from associated companies arise from the Inter-Company Loan Agreements					
8	Purpose: To provide a line of credit to associated companies					
9	Maturity Date: N/A					
10	Interest Rate: Annually modified fixed rate					
11						
12						
13	Account 146					
14	DTE Energy Company	321,870	183,490,166	183,809,164	2,872	-
15	DTE Energy Resources, LLC	108,938	2,167	2,167	108,938	-
16	DTE Biomass Energy, Inc	1	25	25	1	-
17	DTE Energy Trading	190,576	2,756,525	2,748,108	198,993	-
18	DTE Energy Services, Inc	2	310	293	19	-
19	EES Coke Battery, LLC	-	767	767	-	-
20	DTE East China Operations, LLC	-	1,040	1,040	-	-
21	DTE Electric Company	12,381,824	1,394,089,412	1,392,932,783	13,538,453	-
22	DTE Energy Technologies	2,159	2,159	4,318	-	-
23	Blue Lake Holdings, Inc	-	1,550,078	1,550,078	-	-

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)	2016/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	DTE MI Gathering Holding Company	10,173	620,122	622,169	8,126	-
26	DTE Michigan Gathering Company	177,839	2,453,694	2,521,554	109,979	-
27	Saginaw Bay Pipeline Company	2,452	137,271	135,489	4,234	-
28	DTE Michigan Lateral Co	87,571	2,269,277	2,248,144	108,704	-
29	Citizens Gas Fuel Company	-	83	22	61	-
30	DTE Gas Enterprises, LLC	44	43,844	43,888	-	-
31	DTE Pipeline Company	2,188	369,869	317,031	55,026	-
32	DTE Millennium Company	9,683	24,342	12,171	21,854	-
33	DTE Vector Company	-	2	1	1	-
34	DTE Gas Storage Company	7,138	394,974	394,757	7,355	-
35	Hayes Otsego Pipeline, LLC	456	5,076	5,532	-	-
36	DTE Gas Services Company	58,072	990,835	1,028,963	19,944	-
37	Blue Water Renewables, Inc	-	368	368	-	-
38	Washington 10 Storage Partnership	337,045	5,164,375	5,306,926	194,494	-
39	Washington 10 Storage Corporation	19,454	316,486	321,211	14,729	-
40	DTE Energy Center LLC	322	2,489	2,488	323	-
41	DTE Defiance, LLC	-	353	353	-	-
42	Canton Fuels Co, LLC	52	52	104	-	-
43	DTE Boca Raton, LLC	-	317	317	-	-
44	DTE Energy Corporate Services, LLC	4,287,053	61,110,353	54,948,416	10,448,990	-
45	Bluestone Gas Corporation of NY	703	2,983	3,686	-	-
46	Bluestone Pipeline Company of PA	14,943	221,833	216,857	19,919	-

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)	2016/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	Susquehanna Gathering Company	8,999	227,596	221,004	15,591	-
49	DTE Nexus, LLC	-	6,741	6,741	-	-
50						
51						
52						
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55						
56						
57						
58						
59						
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65						
66						
67						
68	**TOTAL Account 146**	18,029,557	1,656,255,984	1,649,406,935	24,878,606	-
69	TOTAL Accounts 145 and 146	19,570,464	2,770,703,408	2,764,620,911	25,652,961	50,997

MPSC Case No. U-10150

DTE Gas Company

2016 Affiliate Transactions Compliance Report

Attachment 4b.2

Payables to Associated Companies

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)	2016/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	-	283,599,085	283,599,085	-	154,800
3	Blue Lake Holdings, Inc.	8,126,092	97,191,381	97,636,148	8,570,859	50,792
4	TOTAL 233	8,126,092	380,790,466	381,235,233	8,570,859	205,592
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	81,951	65,643,394	66,451,713	890,270	
8	DTE Energy Resources, LLC	905	92,790	100,281	8,396	
9	DTE Biomass Energy, Inc.	-	12	13	1	
10	DTE Energy Trading	9,818	245,907	245,810	9,721	
11	DTE Energy Services, Inc.	2	9,295	9,312	19	
12	Blue Lake Holdings, Inc.	-	2	2	-	
13	Syndeco Realty Corporation	-	2,822	2,822	-	
14	DTE Electric Company	14,490,878	84,656,796	84,928,833	14,762,915	356
15	DTE Michigan Gathering Holding Company	231	13,433	13,205	3	
16	Bluestone Pipe Company of PA	295	17,394	17,099	-	
18	Susquehanna Gathering Company	-	21,114	21,115	1	
19	DTE Michigan Gathering Company	103,896	1,436,443	1,499,469	166,922	
20	Saginaw Bay Pipeline Company	218	11,965	11,829	82	
20	DTE Michigan Lateral Company	6,759	216,292	214,893	5,360	
21	Citizens Gas Fuel Company	-	11	36	25	

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 2016/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	44	38,376	38,332	-	
23	DTE Pipeline Company	161	44,394	50,620	6,387	
24	DTE Gas Storage Company	44,255	258,986	256,862	42,131	
25	Hayes Otsego Pipeline, LLC	8	433	425	-	
26	DTE Millenium Company	-	-	1,813	1,813	
27	DTE Gas Services Company	28,986	463,315	446,128	11,799	
28	Washington 10 Storage Partnership	184,079	2,558,494	2,569,927	195,512	
29	Washington 10 Storage Corporation	3,346	46,846	45,480	1,980	
30	DTE Energy Center, LLC	90	863	946	173	
31	DTE Energy Corporate Services, LLC	17,136,807	190,967,385	202,628,404	28,797,826	
32	Bluestone Gas Corporation of NY	62	685	622	(1)	
33	DTE Vector Company	-	-	1	1	
34	EES Coke Battery, LLC	-	16	16	-	
35	DTE Energy Technologies	222	222	-	-	
36	DTE Coke Operations, LLC	-	28,197	28,197	-	
37	Canton Fuels Company, LLC	10	10	-	-	
38	DTE Boca Raton, LLC	-	182	182	-	
39	DTE Nexus, LLC	-	-	1,084	1,084	
40						
41	TOTAL 234	32,093,023	346,776,074	359,585,471	44,902,420	356
42	TOTAL	40,219,115	727,566,540	740,820,704	53,473,279	205,948

MPSC Case No. U-10150

DTE Gas Company

2016 Affiliate Transactions Compliance Report

Attachment 4b.3

Summary of Costs Billed to Associated Companies

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)	2016/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 Storage Partnership	Affiliate	Admin. & General	920-930	1,236,823
2			Tax Other than Income	408.1	96,688
3			Gas Transportation	489, 494	1,408,923
4					
5	Washington 10 Storage Corp	Affiliate	Admin. & General	920-926	91,193
6			Tax Other than Income	408.1	7,510
7			Capital		
8					
9	Bluestone Pipe Co of PA	Affiliate	Admin. & General	920-930	2,465
10			Tax Other than Income	408.1	219
11			Operations	804-893	143,949
12			Capital		
13					
14	Susquehanna Gathering Co	Affiliate	Admin. & General	920-930	2,077
15			Tax Other than Income	408.1	171
16			Operations	804-893	128,790
17			Capital		
18					
19	Blue Lake Holdings Inc	Subsidiary	Dividend		
20					
21	DTE MI Gathering Hold. Co.	Affiliate	Operations	850-880	477,525
22			Admin. & General	920-930	4,476
23			Tax Other than Income	408.1	330
24			Gas Transportation	495	61,525
25					
26	DTE Michigan Gathering Co	Affiliate	Admin. & General	920-930	635,772
27			Tax Other than Income	408.1	46,112
28			Operations	850-880	297,809
29			Capital		
30					
31	DTE Energy Corporate Services	Affiliate	Gas Transportation	489, 495	77,777
32			Commercial & Industrial Sales	481	154,862
33			Capital		
34			Admin. & General		
35					
36					
37					
38					
39					
40					

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 2016/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.
				1,236,823	Cost	1
				96,688	Cost	2
				1,408,923	Contract	3
						4
				91,193	Cost	5
				7,510	Cost	6
		107	13,910	13,910	Cost	7
						8
				2,465	Cost	9
				219	Cost	10
				143,949	Cost	11
		107	958	958	Cost	12
						13
				2,077	Cost	14
				171	Cost	15
				128,790	Cost	16
		107	6,692	6,692	Cost	17
					Cost	18
		438	1,550,000	1,550,000	Cost	19
						20
				477,525	Cost	21
				4,476	Cost	22
				330	Cost	23
				61,525	Cost	24
						25
				635,772	Cost	26
				46,112	Cost	27
				297,809	Cost	28
		107	62,845	62,845	Cost	29
						30
				77,777	Contract	31
				154,862	Cost	32
		107	13,178	13,178	Cost	33
		146	534,098	534,098	Cost	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)	2016/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 River Rouge No.1, LLC	Affiliate	Gas Transportation	489	117,660
42					
43	Metro Energy, LLC	Affiliate	Gas Transportation	489	179,469
44					
45	Saginaw Bay Pipeline Co.	Affiliate	Admin. & General	920-930	37,489
46			Tax Other than Income	408.1	2,333
47			Operations	850-880	20,927
48					
49	DTE Energy Trading	Affiliate	Gas Transportation	489	634,759
50			Admin. & General	920-930	496,639
51			Tax Other than Income	408.1	40,875
52					
53	DTE Pipeline Company	Affiliate	Tax Other than Income	408.1	3,383
54			Admin. & General	920-930	45,047
55			Capital		
56					
57	DTE Gas Storage Company	Affiliate	Admin. & General	920-930	120,156
58			Tax Other than Income	408.1	9,788
59					
60	DTE Electric Company	Affiliate	Operations	931	786,933
61			Tax Other than Income	408.1	37,832
62			Admin. & General	920-930	757,373
63			Gas Transportation	481, 489, 495	8,502,487
64			Capital		
65			Operations		
66					
67	DTE Michigan Lateral Company	Affiliate	Admin. & General	920-930	691,793
68			Operations	850-880	183,799
69			Tax Other than Income	408.1	46,314
70			Capital		
71					
72	DTE Gas Services Company	Affiliate	Admin. & General	920-930	285,789
73			Tax Other than Income	408.1	23,758
74			Gas Transportation	489	301,335
75			Capital		
76					
77	DTE Millennium Company	Affiliate	Admin. & General	920-930	9,596
78			Tax Other than Income	408.1	762
79					
TOTAL					18,211,292

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 2016/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.
				117,660	Contract	41
						42
				179,469	Contract	43
						44
				37,489	Cost	45
				2,333	Cost	46
				20,927	Cost	47
						48
				634,759	Contract	49
				496,639	Cost	50
				40,875	Cost	51
						52
				3,383	Cost	53
				45,047	Cost	54
		107	107,387	107,387	Cost	55
						56
				120,156	Cost	57
				9,788	Cost	58
						59
				786,933	Cost	60
				37,832	Cost	61
				757,373	Cost	62
				8,502,487	Contract	63
		107	170,480	170,480	Cost	64
		146	267,730	267,730	Cost	65
						66
				691,793	Cost	67
				183,799	Cost	68
				46,314	Cost	69
		107	106,041	106,041	Cost	70
						71
				285,789	Cost	72
				23,758	Cost	73
				301,335	Contract	74
		107	96	96	Cost	75
						76
				9,596	Cost	77
				762	Cost	78
						79
	-		2,833,415	21,044,707		

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DTE Gas Company

2016 Affiliate Transactions Compliance Report

Attachment 4b.4

Summary of Costs Billed From Associated Companies

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 2016/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	Affiliate	Operations	804-893	88,012
2			Sales Expense	911-913	2,048
3			Capital		
4	DTE Gas Enterprises	Affiliate	Admin. & General		
5	DTE Electric Company	Affiliate	Operations	804-893	1,150,106
6			Customer Service	901-910, 916	954,315
7			Rent Expense	931	24,956,814
8			Admin. & General		
9			Capital		
10	DTE Gas Services Company	Affiliate	Operations	804-893	120,074
11			Capital		
12	DTE Energy Corporate Services, LLC	Affiliate	Operations	804-893	10,549,862
13			Rent Expense	931	628,785
14			Customer Service	901-910	44,252,076
15			Admin. & General	920-930.2	73,340,371
16			Taxes Other	408.1	3,270,475
17			Other Deductions		
18			Admin. & General		
19			Capital		
20					
21	DTE Gas Storage Company	Affiliate	Operations	804-893	91,931
22					
23	DTE Energy Trading	Affiliate	Operations	804-893	20,760
24					
25	DTE Michigan Gathering Company	Affiliate	Operations	804-893	1,552,669
26					
27	Washington 10 Storage Partnership	Affiliate	Operations	804-893	2,055,099
28					
29	DTE Pipeline Company	Affiliate	Operations	804-893	30,485
30					
31	Bluestone Pipeline Co of PA	Affiliate	Operations	804-893	13,216
32					
33	Susquehanna Gathering Company	Affiliate	Operations	804-893	19,091
34					
35	DTE Michigan Lateral Company	Affiliate	Operations	804-893	28,267
36					
37	DTE Coke Operations, LLC	Affiliate	Operations		
TOTAL					163,124,456

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)	2016/Q4

SUMMARY OF COSTS BILLED FROM 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 (j) 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.
				88,012	Cost	1
				2,048	Cost	2
		107	6,615	6,615	Cost	3
		146	17,040	17,040	Cost	4
				1,150,106	Cost	5
				954,315	Cost	6
				24,956,814	Cost	7
		146	6,011	6,011	Cost	8
		107	1,096,263	1,096,263	Cost	9
				120,074	Cost	10
		107	3,899	3,899	Cost	11
				10,549,862	Cost	12
				628,785	Cost	13
				44,252,076	Cost	14
				73,340,371	Cost	15
				3,270,475	Cost	16
426.1-426.4	1,126,872			1,126,872	Cost	17
		146	398,778	398,778	Cost	18
		107	28,573,633	28,573,633	Cost	19
						20
				91,931	Cost	21
						22
				20,760	Cost	23
						24
				1,552,669	Cost	25
						26
				2,055,099	Cost	27
						28
				30,485	Cost	29
						30
				13,216	Cost	31
						32
				19,091	Cost	33
						34
				28,267	Cost	35
						36
		146	28,197	28,197	Cost	37
	1,126,872		30,130,436	194,381,764		

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DTE Gas Company

2016 Affiliate Transactions Compliance Report

Attachment 4c.1

Balance Sheets and Income Statements of DTE Gas Subsidiaries

DTE Gas Company

2016 Affiliated Companies Balance Statement

Gas Utility - Total Segment	Blue Lake Holdings Actuals - 2016.DEC Periodic
Total Assets	(39,413,437)
Current Assets	8,570,859
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	8,570,859
Non-IC Notes Receivable	
IC Notes Receivable	8,570,859
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	6,937,499
Nuclear decomissioning trust funds	
Equity Method Investments	6,937,499
Other Investments	
Property	
Property, Plant and Equipment	
Property Under Capital Leases	
Accumulated Depreciation, Depletion, and Amortization	
Other Assets	(54,921,795)
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	(54,921,795)
Other Intangible Assets Net	
Total Other Long Term Assets	

DTE Gas Company

2016 Affiliated Companies Balance Statement

Gas Utility - Total Segment	Blue Lake Holdings Actuals - 2016.DEC
	Periodic
Total Liabilities and Shareholders Equity	(39,413,437)
Liabilities	(52,867,625)
Current Liabilities	(52,908,300)
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	(52,908,300)
Current Deferred Income Taxes	
General Taxes	-
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	40,675
Deferred Income Taxes	40,675
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	
Trust Preferred-Linked/Jr Sub Notes	
Capital Lease Obligations	
Shareholders Equity	13,454,188
Common Stock	7,490,192
Retained Earnings	5,963,995
Accum other Comprehensive Income	
Minority Interest	
Yield Enhancement	
Equity Bridging	

DTE Gas Company
2016 Affiliated Companies Income Statement

	C223
	Blue Lake Holdings
Gas Utility - Total Segment	Actuals - 2016.DEC
	Year To Date
Total Operating Revenue	
Total Operating Expenses	3
Fuel, PP & Gas	
Operation and Maintenance	
Cost of Product Sales Non Reg	
DEP, Depletion & Amort	
Taxes, Other than Income	3
Asset (Gains) And Losses	
Merger and Restructuring	
Operating Income	(3)
Total Other (Income) & Deductions	(5,644,777)
Interest Expense	
Interest Income	(50,792)
Other Income	(5,593,984)
Other Expenses	
Income (Loss) Before Income Taxes	5,644,774
Income Taxes	2,158,402
Income From Continuing Operations	3,486,372
Minority Interest	
Income / (Loss) from Dist Oper Net Tax	
Cum Effect Acct. Changes Net of Tax	
Extradordinary Income - (Losses)	
Net Income	3,486,372