One Energy Plaza, Detroit, MI 48226-1279

DTE Energy

DTE Gas Company

June 27, 2018

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
2017 Affiliate Transactions Compliance Report

Dear Mr. Stosik:

Enclosed for filing is DTE Gas Company's Affiliate Transactions Compliance Report for the year 2017 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: 2018.06.27 10:16:50 -04'00'

Rajan M. Telang
Director, Regulatory Affairs

Enclosures

DTE Gas Company

Affiliate Transactions Compliance Report

MPSC Case No. U-10150

Calendar Year 2017

June 27, 2018

The DTE Gas Company[1] (DTE Gas or Company) submits this annual Affiliate Transactions Compliance Report for calendar year 2017 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 Rajan Telang, Director – Regulatory Affairs, One Energy Plaza, Room 1208 WCB, Detroit, MI 48226, or 313-235-8887 or rajan.telang@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 PricewaterhouseCoopers 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, "Summary of Costs Billed From Associated Companies."

All of these attachments were taken from the MPSC Annual Report Form P-522 for the year 2017.

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 2017:

Employee transfers to DTE Gas from:

- DTE Electric Company 11
- DTE Energy Corporate Services, LLC 23
- DTE Coke Operations, LLC 1

Employee transfers from DTE Gas to:

- DTE Electric Company 9
- DTE Energy Corporate Services, LLC 17
- DTE Energy Services 1

It is DTE Gas's position that no transfers/diversion of management talent that would adversely affect DTE Gas occurred during the year 2017.

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 2017.

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 2017.

DTE Gas Company

Affiliate Transactions Compliance Report

Calendar Year 2017

Attachments

MPSC Case No. U-10150

DTE Gas Company

2017 Affiliate Transactions Compliance Report

Attachment 4b.1

Receivables from 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)	2017/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	528,669	4,594,252	4,887,120	235,801	2,370
3	DTE Energy Company	245,686	-	245,686	-	839
4	**Total Account 145**	774,355	4,594,252	5,132,806	235,801	3,209
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	2,872	5,110,441	5,110,446	2,867	-
15	DTE Energy Resources, LLC	108,938	835,176	832,939	111,175	-
16	DTE Biomass Energy, Inc	1	28	29	-	-
17	DTE Energy Trading	198,993	2,856,712	2,924,701	131,004	-
18	DTE Energy Services, Inc	19	20,605	5,789	14,835	-
19	DTE Electric Company	13,538,453	1,726,675,810	1,722,257,641	17,956,622	-
20	Midwest Energy Resources Company	-	6,289	6,191	98	-
21	DTE MI Gathering Holding Company	8,126	815,589	816,100	7,615	-
22	DTE Michigan Gathering Company	109,979	2,130,561	2,143,902	96,638	-
23	Saginaw Bay Pipeline Company	4,234	130,174	130,097	4,311	-

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)	2017/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 Michigan Lateral Co	108,704	2,472,928	2,473,021	108,611	-
26	Citizens Gas Fuel Company	61	84,823	84,850	34	-
27	DTE Pipeline Company	55,026	747,251	776,327	25,950	-
28	DTE Millennium Company	21,854	-	-	21,854	-
29	DTE Vector Company	1	-	-	1	-
30	DTE Gas Storage Company	7,355	210,527	211,964	5,918	-
31	DTE Gas Services Company	19,944	1,340,041	1,336,872	23,113	-
32	Washington 10 Storage Partnership	194,494	3,502,531	3,693,431	3,594	-
33	Washington 10 Storage Corporation	14,729	1,846,288	1,640,475	220,542	-
34	DTE Energy Center, LLC	323	1,592	1,313	602	-
35	DTE Energy Corporate Services, LLC	10,448,990	72,376,292	79,313,573	3,511,709	-
36	Bluestone Pipeline Company of PA	19,919	258,541	256,581	21,879	-
37	Susquehanna Gathering Company	15,591	349,328	336,678	28,241	-
38	DTE Appalachia Gathering	-	275,407	255,543	19,864	-
39	Stonewall Gas Gathering	-	223,634	204,927	18,707	-
40						
41						
42						
43						
44						
45	**TOTAL Account 146**	24,878,606	1,822,270,568	1,824,813,390	22,335,784	-
46	TOTAL Accounts 145 and 146	25,652,961	1,826,864,820	1,829,946,196	22,571,585	3,209

MPSC Case No. U-10150

DTE Gas Company

2017 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)	2017/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	-	188,223,930	235,506,186	47,282,256	207,018
3	Blue Lake Holdings, Inc.	8,570,859	92,702,196	91,812,539	7,681,202	86,002
4	TOTAL 233	8,570,859	280,926,126	327,318,725	54,963,458	293,020
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	890,270	74,356,945	73,977,171	510,496	
8	DTE Energy Resources, LLC	8,396	858,257	850,943	1,082	
9	DTE Biomass Energy, Inc.	1	29	28	-	
10	DTE Energy Trading	9,721	1,878,776	1,884,922	15,867	
11	DTE Energy Services, Inc.	19	1,761	18,399	16,657	
12	DTE Electric Company	14,762,915	99,183,369	102,925,798	18,505,344	
13	Midwest Energy Resources Company	-	334	3,511	3,177	
14	DTE Michigan Gathering Holding Company	3	17,593	17,590	-	
15	DTE Michigan Gathering Company	166,922	4,677,999	4,670,698	159,621	
16	Saginaw Bay Pipeline Company	82	20,994	21,063	151	
17	DTE Michigan Lateral Company	5,360	394,023	395,091	6,428	
18	Citizens Gas Fuel Company	25	8,805	9,363	583	
19	DTE Pipeline Company	6,387	184,796	181,485	3,076	
20	DTE Millenium Company	1,813	-	-	1,813	
21	DTE Vector Company	1	-	-	1	

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)	2017/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 Storage Company	42,131	101,793	61,266	1,604	
23	DTE Gas Services Company	11,799	364,014	355,833	3,618	
24	Washington 10 Storage Partnership	195,512	2,461,723	2,268,020	1,809	
25	Washington 10 Storage Corporation	1,980	702,336	900,372	200,016	
26	DTE Energy Center, LLC	173	1,488	1,356	41	
27	DTE Energy Corporate Services, LLC	28,797,826	431,722,757	423,908,376	20,983,445	
28	Bluestone Gas Corporation of NY	(1)	-	1	-	
29	Susquehanna Gathering Company	1	2,915	2,914	-	
30	DTE Nexus, LLC	1,084	-	-	1,084	
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL 234	44,902,420	616,940,707	612,454,200	40,415,913	-
42	TOTAL	53,473,279	897,866,833	939,772,925	95,379,371	293,020

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DTE Gas Company

2017 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)	2017/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 Energy Trading	Affiliate	Admin. & General	920 - 930	624,059
2			Taxes Other Than Income	408.1	37,386
3			Gas Transportation	489	989,372
4					
5	DTE Electric Company	Affiliate	Capital		
6			Admin. & General	920 - 930	2,608,144
7			Taxes Other Than Income	408.1	148,006
8			Operations	481	73,170
9			Rent Expense	931	514,424
10			Gas Transportation	489, 495	2,987,816
11			Customer Service	901 - 910	2,380,215
12					
13	DTE MI Gathering Holding Company	Affiliate	Gas Transportation	495	62,124
14			Operations	804 - 893	19,656
15			Admin. & General	920 - 930	4,037
16					
17	DTE MI Gathering Company	Affiliate	Capital		
18			Admin. & General	920 - 930	679,686
19			Taxes Other Than Income	408.1	42,394
20			Operations	804 - 893	274,862
21					
22	Saginaw Bay Pipeline Company	Affiliate	Operations	804 - 893	26,304
23			Admin. & General	920 - 930	37,787
24					
25	DTE Michigan Lateral Company	Affiliate	Capital		
26			Taxes Other Than Income	408.1	49,360
27			Operations	804 - 893	232,680
28			Admin. & General	920 - 930	841,642
29					
30	DTE Pipeline Company	Affiliate	Capital		
31			Admin. & General	920 - 930	117,716
32			Taxes Other Than Income	408.1	7,740
33					
34	DTE Gas Storage Company	Affiliate	Taxes Other Than Income	408.1	3,917
35			Admin. & General	920 - 930	52,948
36					
37	DTE Gas Services Company	Affiliate	Admin. & General	920 - 930	270,508
38			Taxes Other Than Income	408.1	19,198
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 2017/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.
		146	6,001	630,060	Cost	1
				37,386	Cost	2
				989,372	Contract	3
						4
		107	57,341	57,341	Cost	5
		146	367,394	2,975,538	Cost	6
				148,006	Cost	7
				73,170	Cost	8
				514,424	Cost	9
				2,987,816	Contract	10
				2,380,215	Cost	11
						12
				62,124	Contract	13
				19,656	Cost	14
				4,037	Cost	15
						16
		107	28,356	28,356	Cost	17
		146	30,361	710,047	Cost	18
				42,394	Cost	19
				274,862	Cost	20
						21
				26,304	Cost	22
				37,787	Cost	23
						24
		107	7,154	7,154	Cost	25
				49,360	Cost	26
				232,680	Cost	27
				841,642	Cost	28
						29
		107	114,044	114,044	Cost	30
		146	51,005	168,721	Cost	31
				7,740	Cost	32
						33
				3,917	Cost	34
				52,948	Cost	35
						36
		146	58,108	328,616	Cost	37
				19,198	Cost	38
						39
						40

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		2017/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	Washington 10 Storage Partnership	Affiliate	Taxes Other Than Income	408.1	66,303
42			Gas Transportation	489	532,632
43			Operations	804 - 893	6,798
44			Admin. & General	920 - 930	978,512
45					
46	Washington 10 Storage Corporation	Affiliate	Capital		
47			Admin. & General	920 - 930	547,415
48			Taxes Other Than Income	408.1	34,484
49			Gas Transportation	489	192,271
50					
51	DTE Energy Corporate Services LLC	Affiliate	Operations	804 - 893	319,594
52					
53	Bluestone Pipeline of PA	Affiliate	Admin. & General		
54			Operations	804 - 893	255,586
55					
56	Susquehanna Gathering Company	Affiliate	Capital		
57			Operations	804 - 893	338,904
58					
59	DTE Nexus LLC	Affiliate	Admin. & General		
60					
61	DTE Appalachia Gathering	Affiliate	Capital		
62			Admin. & General		
63			Operations	804 - 893	237,328
64					
65	Stonewall Gas Gathering	Affiliate	Operations	804 - 893	223,635
66					
67					
68					
69					
70					
71					
72					
73					
74					
75					
76					
77					
78					
79					
TOTAL					16,838,613

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 2017/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.
				66,303	Cost	41
				532,632	Contract	42
				6,798	Cost	43
		146	66,060	1,044,572	Cost	44
						45
		107	117,385	117,385	Cost	46
		146	27,882	575,297	Cost	47
				34,484	Cost	48
				192,271	Contract	49
						50
				319,594	Cost	51
						52
		146	2,950	2,950	Cost	53
				255,586	Cost	54
						55
		107	3,336	3,336	Cost	56
				338,904	Cost	57
						58
		146	2,734	2,734	Cost	59
						60
		107	14,986	14,986	Cost	61
		146	5,268	5,268	Cost	62
				237,328	Cost	63
						64
				223,635	Cost	65
						66
						67
						68
						69
						70
						71
						72
						73
						74
						75
						76
						77
						78
						79
	-		960,365	17,798,978		

MPSC Case No. U-10150

DTE Gas Company

2017 Affiliate Transactions Compliance Report

Attachment 4b.4

Summary of Costs Billed From 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)	2017/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	11,066
2					
3	DTE Electric Company	Affiliate	Admin. & General		
4			Rent Expense	931	31,037,545
5			Operations	804 - 893	76,333
6			Customer Service	901 - 910	1,226,012
7					
8	DTE Michigan Gathering Company	Affiliate	Operations	804 - 893	3,215,150
9					
10	DTE Pipeline Company	Affiliate	Admin. & General		
11					
12	DTE Gas Storage Company	Affiliate	Operations	804 - 893	27,469
13					
14	DTE Gas Services Company	Affiliate	Operations	804 - 893	56,438
15					
16	Washington 10 Storage Partnership	Affiliate	Operations	804 - 893	1,565,001
17					
18	Washington 10 Storage Corporation	Affiliate	Operations	804 - 893	529,500
19					
20	DTE Energy Corporate Services LLC	Affiliate	Admin. & General	920 - 930.2	81,190,221
21			Taxes Other Than Income	408.1	1,699,032
22			Rent Expense	931	624,810
23			Capital		
24			Other Deductions		
25			Operations	804 - 893	10,358,473
26			Customer Service	901 - 910, 912	43,469,056
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
TOTAL					175,086,106

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 2017/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.
				11,066	Cost	1
						2
		146	110,716	110,716	Cost	3
				31,037,545	Cost	4
				76,333	Cost	5
				1,226,012	Cost	6
						7
				3,215,150	Cost	8
						9
		146	12,467	12,467	Cost	10
						11
				27,469	Cost	12
						13
				56,438	Cost	14
						15
				1,565,001	Cost	16
						17
				529,500	Cost	18
						19
		146	244,205	81,434,426	Cost	20
				1,699,032	Cost	21
				624,810	Cost	22
		107	26,579,699	26,579,699	Cost	23
426.1 - 426.4	1,211,167			1,211,167	Cost	24
				10,358,473	Cost	25
				43,469,056	Cost	26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
	1,211,167		26,947,087	203,244,360		

MPSC Case No. U-10150

DTE Gas Company

2017 Affiliate Transactions Compliance Report

Attachment 4c.1

Balance Sheets and Income Statements of DTE Gas Subsidiaries

DTE Gas Company
2017 Affiliated Companies Balance Statement

	Blue Lake Holdings
	Actuals - 2017.DEC
	Periodic
Total Assets	-$16,123,978
Current Assets	$7,681,203
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	$7,681,203
Non-IC Notes Receivable	
IC Notes Receivable	$7,681,203
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	$7,350,764
Nuclear decomissioning trust funds	
Equity Method Investments	$7,350,764
Other Investments	
Property	
Property, Plant and Equipment	
Property Under Capital Leases	
Accumulated Depreciation, Depletion, and Amortization	
Other Assets	-$31,155,944
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	-$31,155,944
Other Intangible Assets Net	
Total Other Long Term Assets	

DTE Gas Company
2017 Affiliated Companies Balance Statement

	Blue Lake Holdings
	Actuals - 2017.DEC
	Periodic
Total Liabilities and Shareholders Equity	-$16,123,978
Liabilities	-$30,719,690
Current Liabilities	-$30,880,524
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	-$30,880,524
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	$160,834
Deferred Income Taxes	$160,834
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	$14,595,712
Common Stock	$7,490,192
Retained Earnings	$7,105,520
Accum other Comprehensive Income	
Minority Interest	
Yield Enhancement	
Equity Bridging	

DTE Gas Company
2017 Affiliated Companies Income Statement

	Blue Lake Holdings
	Actuals - 2017.DEC
	Year To Date
Total Operating Revenue	
Total Operating Expenses	
Fuel, PP & Gas	
Operation and Maintenance	
Cost of Product Sales Non Reg	
DEP, Depletion & Amort	
Taxes, Other than Income	
Asset (Gains) And Losses	
Merger and Restructuring	
Operating Income	
Total Other (Income) & Deductions	-$1,699,267
Interest Expense	
Interest Income	-$86,002
Non Operating Retirement Benefits Net	
Other Income	-$1,613,265
Other Expenses	
Income (Loss) Before Income Taxes	$1,699,267
Income Taxes	$557,742
Income From Continuing Operations	$1,141,525
Minority Interest	
Income / (Loss) from Dist Oper Net Tax	
Cum Effect Acct. Changes Net of Tax	
Extradordinary Income - (Losses)	
Net Income	$1,141,525