One Energy Plaza, Detroit, MI 48226-1279

DTE Energy®

DTE Gas Company

September 23, 2019

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
2018 Affiliate Transactions Compliance Report

Dear Mr. Stosik:

Enclosed for filing is DTE Gas Company's Affiliate Transactions Compliance Report for the year 2018 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
Director, Regulatory Affairs

Enclosures

DTE Gas Company

Affiliate Transactions Compliance Report

MPSC Case No. U-10150

Calendar Year 2018

September 23, 2019

The DTE Gas Company[1] (DTE Gas or Company) submits this annual Affiliate Transactions Compliance Report for calendar year 2018 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 1160 WCB, Detroit, MI 48226, or 313.235.5039 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 2018.

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 2018:

Employee transfers to DTE Gas from:

• DTE Electric Company	10
• DTE Energy Corporate Services, LLC	34
• Other DTE Affiliates	4

Employee transfers from DTE Gas to:

• DTE Electric Company	18
• DTE Energy Corporate Services, LLC	13
• DTE Gas Enterprises, LLC	1

It is DTE Gas's position that no transfers/diversion of management talent that would adversely affect DTE Gas occurred during the year 2018.

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 2018.

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 2018.

DTE Gas Company

Affiliate Transactions Compliance Report

Calendar Year 2018

Attachments

MPSC Case No. U-10150

DTE Gas Company

2018 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 2018/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	235,801	671,494	-	907,295	10,335
3	DTE Energy Company	-	1,388,350	-	1,388,350	11,358
4	**Total Account 145**	235,801	2,059,844	-	2,295,645	21,693
5						
6	Notes receivable from associated companies arise from the Inter-Company Loan Agreements					
7	Purpose: To provide a line of credit to associated companies					
8	Maturity Date: N/A					
9	Interest Rate: Adjusted monthly based on the prior month commercial paper market rate. December 2018 rate 2.4554%					
10						
11						
12	Account 146					
13	DTE Energy Company	2,867	-	2,830	37	-
14	DTE Energy Resources, LLC	111,175	-	2,231	108,944	-
15	DTE Energy Trading	131,004	237,604	-	368,608	-
16	DTE Energy Services, Inc	14,835	-	14,819	16	-
17	EES Coke Battery, LLC	-	5,409	-	5,409	-
18	DTE ES Operations, LLC	-	20	-	20	-
19	DTE Electric Company	17,956,622	2,411,617	-	20,368,239	-
20	Midwest Energy Resources Company	98	-	98	-	-
21	DTE Gas Holdings, Inc.	-	24	-	24	-
22	DTE MI Gathering Holding Company	7,615	-	140	7,475	-
23	DTE Michigan Gathering Company	96,638	-	7,646	88,992	-
24	Saginaw Bay Pipeline Company	4,311	2,240	-	6,551	-
25	DTE Michigan Lateral Co	108,611	-	13,834	94,777	-

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)	2018/Q4

RECEIVABLES FROM ASSOCIATED COMPANIES (Account 145, 146) (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)
26	Account 146 (continued)					
27	Citizens Gas Fuel Company	34	-	34	-	-
28	DTE Gas Enterprises, LLC	-	18	-	18	-
29	DTE Pipeline Company	25,950	115,238	-	141,188	-
30	DTE Millennium Company	21,854	71	-	21,925	-
31	DTE Vector Company	1	-	-	1	-
32	DTE Gas Storage Company	5,918	-	3,901	2,017	-
33	DTE Gas Services Company	23,113	-	11,142	11,971	-
34	Washington 10 Storage Partnership	3,594	-	3,594	-	-
35	Washington 10 Storage Corporation	220,542	7,743	-	228,285	-
36	Mobile Energy Services Co	-	3,205	-	3,205	-
37	DTE Energy Center, LLC	602	-	280	322	-
38	DTE PetCoke, LLC	-	356	-	356	-
39	DTE Energy Corporate Services, LLC	3,511,709	106,642	-	3,618,351	-
40	Bluestone Pipeline Company of PA	21,879	6,246	-	28,125	-
41	Susquehanna Gathering Company	28,241	-	28,241	-	-
42	DTE Appalachia Gathering	19,864	-	15,405	4,459	-
43	Stonewall Gas Gathering	18,707	-	16,389	2,318	-
44	DTE Tioga Gathering	-	1,102	-	1,102	-
45						
46						
47						
48						
49	**TOTAL Account 146**	22,335,784	2,897,535	120,584	25,112,735	-
50	TOTAL Accounts 145 and 146	22,571,585	4,957,379	120,584	27,408,380	21,693

MPSC Case No. U-10150

DTE Gas Company

2018 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)	2018/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	47,282,256	47,282,256	-	-	704,996
3	Blue Lake Holdings, Inc.	7,681,202	248,928	-	7,432,274	157,214
4	DTE Gas Services Company	-	-	-	-	14
5	TOTAL 233	54,963,458	47,531,184	-	7,432,274	862,224
6	**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:** Adjusted monthly based on the prior month commercial paper market rate. December 2018 rate 2.4554%					
7						
8	Account 234					
9	DTE Energy Company	510,496	-	195,103	705,599	-
10	DTE Energy Resources, LLC	1,082	1,072	-	10	-
11	DTE Energy Trading	15,867	8,643	-	7,224	-
12	DTE Energy Services, Inc.	16,657	16,640	-	17	-
13	EES Coke Battery, LLC	-	-	529	529	-
14	DTE ES Operations, LLC	-	-	20	20	-
15	DTE Electric Company	18,505,344	433,512	-	18,071,832	-
16	Midwest Energy Resources Co	3,177	3,177	-	-	-
17	DTE Michigan Gathering Holding Co	-	-	38	38	-
18	DTE Michigan Gathering Company	159,621	-	39,448	199,069	-
19	Saginaw Bay Pipeline Company	151	90	-	61	-
20	DTE Michigan Lateral Company	6,428	3,788	-	2,640	-
21	Citizens Gas Fuel Company	583	583	-	-	-
22	DTE Gas Enterprises, LLC	-	-	83	83	-
23	DTE Pipeline Company	3,076	2,940	-	136	-
24	DTE Millenium Company	1,813	-	15	1,828	-

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)	2018/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)
25	Account 234 (Continued)					
26	DTE Vector Company	1	-	-	1	-
27	DTE Gas Storage Company	1,604	1,391	-	213	-
28	DTE Gas Services Company	3,618	2,959	-	659	-
29	Washington 10 Storage Partnership	1,809	1,809	-	-	-
30	Washington 10 Storage Corporation	200,016	2,023	-	197,993	-
31	Mobile Energy Services Co	-	-	220	220	-
32	DTE Energy Center, LLC	41	41	-	-	-
33	DTE PetCoke, LLC	-	-	1,228	1,228	-
34	DTE Energy Corporate Services LLC	20,983,445	-	5,561,169	26,544,614	-
35	DTE Nexus, LLC	1,084	-	-	1,084	-
36	DTE Appalachia Gathering	-	-	345	345	-
37	DTE Tioga Gathering	-	-	1,102	1,102	-
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL 234	40,415,913	478,668	5,799,300	45,736,545	-
48	TOTAL 233 and 234	95,379,371	48,009,852	5,799,300	53,168,819	862,224

MPSC Case No. U-10150

DTE Gas Company

2018 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)	2018/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	Taxes Other Than Income	408.1	44,991
2			Gas Transportation	489	2,326,075
3			Admin. & General	920 - 930	751,344
4					
5	DTE Electric Company	Affiliate	Capital		
6			Taxes Other Than Income	408.1	111,461
7			Gas Transportation	489, 495	2,073,615
8			Rent Revenue	494	706,638
9			Operation & Maintenance	800 - 894	172,000
10			Admin. & General	920 - 930	2,331,855
11					
12	DTE MI Gathering Holding Co	Affiliate	Taxes Other Than Income	408.1	344
13			Gas Transportation	495	63,371
14			Admin. & General	920 - 930	7,107
15					
16	DTE MI Gathering Company	Affiliate	Capital		
17			Taxes Other Than Income	408.1	36,756
18			Admin. & General	920 - 930	663,863
19					
20	Saginaw Bay Pipeline Company	Affiliate	Capital		
21			Taxes Other Than Income	408.1	1,923
22			Gas Transportation	495	5,600
23			Admin. & General	920 - 930	37,524
24					
25	DTE Michigan Lateral Company	Affiliate	Capital		
26			Taxes Other Than Income	408.1	42,637
27			Admin. & General	920 - 930	868,719
28					
29					
30					

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 2018/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.
				44,991	Cost	1
				2,326,075	Contract	2
				751,344	Cost	3
						4
		107	1,000,000	1,000,000	Cost	5
				111,461	Cost	6
				2,073,615	Contract	7
				706,638	Cost	8
				172,000	Cost	9
				2,331,855	Cost	10
						11
				344	Cost	12
				63,371	Contract	13
				7,107	Cost	14
						15
		107	59,046	59,046	Cost	16
				36,756	Cost	17
				663,863	Cost	18
						19
		107	174,593	174,593	Cost	20
				1,923	Cost	21
				5,600	Contract	22
				37,524	Cost	23
						24
		107	2,422	2,422	Cost	25
				42,637	Cost	26
				868,719	Cost	27
						28
						29
						30

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)	2018/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)
31	DTE Pipeline Company	Affiliate	Taxes Other Than Income	408.1	663
32			Operation & Maintenance	800 - 894	1,663,229
33			Admin. & General	920 - 930	10,461
34					
35	DTE Gas Services Company	Affiliate	Taxes Other Than Income	408.1	14,555
36			Admin. & General	920 - 930	227,362
37					
38	Washington 10 Storage Corp	Affiliate	Capital		
39			Taxes Other Than Income	408.1	120,666
40			Gas Transportation	489	1,615,694
41			Admin. & General	920 - 930	1,897,002
42					
43	Bluestone Pipeline of PA	Affiliate	Capital		
44			Merchandising Revenue		
45					
46	DTE Birdsboro Pipeline	Affiliate	Taxes Other Than Income	408.1	2,293
47			Admin. & General	920 - 930	42,470
48					
49					
50					
51					
52					
53					
54					
55					
56					
57					
58					
59					
60					
TOTAL					15,840,218

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 2018/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.
				663	Cost	31
				1,663,229	Cost	32
				10,461	Cost	33
						34
				14,555	Cost	35
				227,362	Cost	36
						37
		107	198,749	198,749	Cost	38
				120,666	Cost	39
				1,615,694	Contract	40
				1,897,002	Cost	41
						42
		107	5,037	5,037	Cost	43
415	28,125			28,125	Cost	44
						45
				2,293	Cost	46
				42,470	Cost	47
						48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
						59
						60
	28,125		1,439,847	17,308,190		

MPSC Case No. U-10150

DTE Gas Company

2018 Affiliate Transactions Compliance Report

Attachment 4b.4

Summary of Costs Billed From Associated Companies

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		2018/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 Company	Holding Company	Admin. & General	920 - 930	679,065
2					
3	Syndeco Realty Corp	Affiliate	Capital		
4			Operation & Maintenance	800 - 894	11,536
5					
6	DTE Electric Company	Affiliate	Capital		
7			Gas Transportation	489	23,918
8			Rent Expense	931	34,896,692
9			Operation & Maintenance	800 - 894	108,442
10			Customer Expense	901 - 905	1,716,512
11			Customer Service Expense	907 - 910	1,536,010
12			Sales Expense	911 - 916	16,860
13					
14	DTE MI Gathering Company	Affiliate	Operation & Maintenance	800 - 894	2,940,026
15					
16	DTE Gas Enterprises LLC	Affiliate	Operation & Maintenance	800 - 894	12,986
17					
18	Washington 10 Storage Corp	Affiliate	Operation & Maintenance	800 - 894	2,135,000
19					
20	DTE Energy Corp Services LLC	Affiliate	Capital		
21			Other Income & Deductions		
22			Taxes Other Than Income	408.1	1,964,994
23			Operation & Maintenance	800 - 894	15,259,573
24			Customer Expense	901 - 905	39,761,412
25			Customer Service Expense	907 - 910	4,652,067
26			Sales Expense	911 - 916	253,058
27			Admin. & General	920 - 931, 935	82,073,818
28					
29					
30					
TOTAL					188,041,969

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 2018/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 colmn (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.
				679,065	Cost	1
						2
		107	4,053	4,053	Cost	3
				11,536	Cost	4
						5
		107	128,247	128,247	Cost	6
				23,918	Contract	7
				34,896,692	Cost	8
				108,442	Cost	9
				1,716,512	Cost	10
				1,536,010	Cost	11
				16,860	Cost	12
						13
				2,940,026	Cost	14
						15
				12,986	Cost	16
						17
				2,135,000	Cost	18
						19
		107	32,242,597	32,242,597	Cost	20
426	2,286,673			2,286,673	Cost	21
				1,964,994	Cost	22
				15,259,573	Cost	23
				39,761,412	Cost	24
				4,652,067	Cost	25
				253,058	Cost	26
				82,073,818	Cost	27
						28
						29
						30
	2,286,673		32,374,897	222,703,539		

MPSC Case No. U-10150

DTE Gas Company

2018 Affiliate Transactions Compliance Report

Attachment 4c.1

Balance Sheets and Income Statements of DTE Gas Subsidiaries

Consolidating Income Statement

DTE Gas Company
2018 Affiliated Companies Income Statement

	Blue Lake Holdings
	Actuals - 2018.DEC
	Year To Date
Total Operating Revenue	
Total Operating Expenses	
Fuel, PP & Gas	
Cost of Product Sales Non Reg	
Operation and Maintenance	
DEP, Depletion & Amort	
Taxes, Other than Income	
Asset (Gains) And Losses	
Merger and Restructuring	
Operating Income	
Total Other (Income) & Deductions	-$1,751,893
Interest Expense	
Interest Income	-$157,215
Non Operating Retirement Benefits Net	
Other Income	-$1,594,678
Other Expenses	
Income (Loss) Before Income Taxes	$1,751,893
Income Taxes	$452,649
Income From Continuing Operations	$1,299,244
Minority Interest	
Income / (Loss) from Dist Oper Net Tax	
Cum Effect Acct. Changes Net of Tax	
Extradordinary Income - (Losses)	
Net Income	$1,299,244

DTE Gas Company
2018 Affiliated Companies Balance Statement

	Blue Lake Holdings
Gas Utility - Total Segment	Actuals - 2018.DEC
Total Assets	-$12,448,064
Current Assets	$7,432,275
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	$7,432,275
Non-IC Notes Receivable	
IC Notes Receivable	$7,432,275
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	$8,945,442
Nuclear decomissioning trust funds	
Equity Method Investments	$8,945,442
Other Investments	
Property	
Property, Plant and Equipment	
Property Under Capital Leases	
Accumulated Depreciation, Depletion, and Amortization	
Other Assets	-$28,825,781
Goodwill	
Regulatory Assets	

	Blue Lake Holdings
Gas Utility - Total Segment	Actuals - 2018.DEC
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	-$28,825,781
Operating Lease Right of Use Asset	
Other Intangible Assets Net	
Total Other Long Term Assets	
Total Liabilities and Shareholders Equity	-$12,448,064
Liabilities	-$28,343,021
Current Liabilities	-$28,413,593
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	-$28,413,593
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	
Current Portion of Operating Lease Obligations	
Other Current Liabilities	
Other Non-Current Liabilities	$70,572
Deferred Income Taxes	$70,572
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	
Long Term Portion of Operating Lease Obligation	

	Blue Lake Holdings
Gas Utility - Total Segment	**Actuals - 2018.DEC**
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	$15,894,956
Common Stock	$7,490,192
Retained Earnings	$8,404,764
Accum other Comprehensive Income	
Minority Interest	
Yield Enhancement	
Equity Bridging	