

Founded in 1852
by Sidney Davy Miller

MILLER CANFIELD

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May 1, 2019

Ms. Kavita Kale
Executive Secretary
Michigan Public Service Commission
7109 West Saginaw Street, 3rd Floor
Lansing, MI 48917

RE: Annual Reports for Michigan Code of Conduct
Wisconsin Electric Power Company d/b/a We Energies, Upper Michigan Energy
Resources Corporation, and Michigan Gas Utilities Corporation
Case No. U-12134

Dear Ms. Kale,

Enclosed for electronic filing is the Summary of Intercompany Transactions, revised.
This Summary supercedes and replaces the intercompany transaction summary as filed yesterday
in this docket.

Should you have any questions or concerns, please kindly advise.

Very truly yours,

Miller, Canfield, Paddock and Stone, P.L.C.

By: _____
Sherri A. Wellman

Enclosures
SAW/kf
cc w/enc: Colleen Sipiorski

Summary of Intercompany Transactions

Intercompany transactions occurring between the utility and non-utility affiliates follow an Affiliated Interest Agreement. The Affiliated Interest Agreement stipulates the determination and payments of costs and charges between companies for services provided. The agreement states that all services provided by the utility to the non-utility affiliates shall be charged at the greater of cost or market value and all services provided by the non-utility affiliates to the utility shall be charged at the lesser of cost or market value. The costs and charges for services provided between utilities shall be at cost. A report of the intercompany transactions information for Michigan Gas Utilities Corporation can be found in the MPSC filing on form P-522. The information for Wisconsin Electric Power Company can be found in the MPSC filing on form P-521.