



Breanne K. Reitzel
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April 30, 2025

Ms. Lisa Felice
Executive Secretary
Michigan Public Service Commission
7109 West Saginaw Highway
Lansing, Michigan 48909

Re: In the matter, on the Commission's own motion, to open a docket to implement the provisions of Section 10ee of 2016 PA 341.
MPSC Case No. U-20676 (Paperless e-file)

Dear Ms. Felice:

Attached for electronic filing in the above referenced matter is DTE Gas Company's Code of Conduct 2024 Annual Report.

Very truly yours,

Breanne K. Reitzel

BKR/erb
Attachment

DTE Gas Company

Code of Conduct

2024 Annual Report

Case No. U-20676

April 30, 2024

I certify that to the best of my knowledge the information contained in this report is true and accurate and complies with MCL 460.10ee and R 460.10112.

Henry J. Decker
Vice President – Gas Sales & Supply

DTE Gas Company (DTE Gas) submits this annual Code of Conduct report for calendar year 2024 pursuant to R 460.10112. 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 Jamie Williams, Senior Strategist – Regulatory Affairs, One Energy Plaza, Walker Cisler Building, Detroit, MI 48226, or 313-235-4993 or james.l.williams@dteenergy.com.

Rule 12(1)(a)

Utilities shall file the code of conduct annual report information required under section 10ee(6)(c) and (15), 2016 PA 341, MCL 460.10ee, no later than April 30 of each year in the docket in which the utility filed its notification for a new program or service, or in a new docket for an existing program or service. Code of conduct annual reports shall include all of the following:

(a) Designation of a corporate officer of the utility who will oversee compliance with these rules and be available to serve as the commission's primary contact regarding compliance.

RESPONSE

Henry J. Decker, Vice President – Gas Sales and Supply is the corporate officer of DTE Gas who will oversee compliance with these rules. Jamie Williams - Regulatory Affairs, (313-235-4993) will be available to serve as the Commission's primary DTE Gas contact regarding compliance.

Rule 12(1)(b)

Utilities shall file the code of conduct annual report information required under section 10ee(6)(c) and (15), 2016 PA 341, MCL 460.10ee, no later than April 30 each year in the docket in which the utility filed its notification for a new program or service, or in a new docket for an existing program or service. Code of conduct annual reports shall include all of the following:

(b) An organizational chart of the parent or holding company showing all regulated entities and affiliates and a description of all programs and services provided between the regulated entity and its affiliates.

RESPONSE

Please refer to Attachments 12(1)(b)-1 that shows an organizational chart of the parent company, DTE Energy Company and all regulated entities and affiliates as of 12/31/2024.

Please refer to Attachments 12(1)(b)-2 that contains a description of all programs and services provided between DTE Gas and its affiliates as of 12/31/20234

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Rule 12(1)(c)

Utilities shall file the code of conduct annual report information required under section 10ee(6)(c) and (15), 2016 PA 341, MCL 460.10ee, no later than April 30 of each year in the docket in which the utility filed its notification for a new program or service, or in a new docket for an existing program or service. Code of conduct annual reports shall include all of the following:

(c) An overview of the report year, including a detailed accounting of how costs were apportioned between the utility and the value-added program or service, expectations for the following year, and any 5-year projections available for each value-added program and service.

RESPONSE

The Table on the next page provides an overview and detailed accounting of costs for DTE Gas's value-added program/service, Home Protection Plus (HPP)

**Home Protection Plus
Financial Detail
12/31/2024**

Operating Revenue		
	Total Operating Revenue	\$108,545,733
Operating Expenses		
	Labor and Benefits	\$14,370,719
	Vendor Repairs	31,333,255
	Advertising	\$6,480,403
	Material	\$5,257,208
	Other	\$7,703,135
	Total Direct Expenses	\$65,144,720
Indirect Expenses		
	Corporate Allocations	\$5,811,529
	Federal Taxes	\$7,261,942
	State Taxes	<u>\$2,268,492</u>
Total Indirect Expenses		\$15,341,962
Total Expenses		\$80,486,683
Profit		\$28,059,050

A - Includes corporate allocations from the Gas utility using the Massachusetts formula

B - Federal taxes are based on a 21% tax rate.

Massachusetts Formula (Mass Formula) – For reporting purposes this calculation is used to allocate indirect expenses across organizations using the organizations ST labor, Gross Margin \$s and Plant Property and Equipment as a % of the Corporations same categories at 33% each.

For budgeting and ratemaking purposes, DTE assumes future periods are consistent with the most recent actuals. No formal 5-year projections exist for this program.

Rule 12(1)(d)

Utilities shall file the code of conduct annual report information required under section 10ee(6)(c) and (15), 2016 PA 341, MCL 460.10ee, no later than April 30 of each year in the docket in which the utility filed its notification for a new program or service, or in a new docket for an existing program or service. Code of conduct annual reports shall include all of the following:

(d) A table illustrating the customer count, revenue, and expense of each value-added program and service.

RESPONSE

See the table below for DTE Gas’s value-added program and service, Home Protection Plus (HPP).

2024 Average Monthly <u>Contract Count</u> 224,173	2024 HPP <u>Revenue</u> \$108.5 million	2024 HPP <u>Total Expenses</u> \$80.5 million
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There is a difference between contracts and customers. In HPP, DTE Gas counts contracts. A property owner may have several properties, counting as one customer, but the contract would be counted multiple times.

Rule 12(1)(e)

Utilities shall file the code of conduct annual report information required under section 10ee(6)(c) and (15), 2016 PA 341, MCL 460.10ee, no later than April 30 of each year in the docket in which the utility filed its notification for a new program or service, or in a new docket for an existing program or service. Code of conduct annual reports shall include all of the following:

(e) A balance sheet, where available, and income statement for each value-added program and service offered by an affiliate or other entity within the corporate structure, including revenues, less direct and indirect expenses broken out separately. Direct and indirect revenues and expenses shall be separated by category and then aggregated at the direct and indirect levels, and the report shall include gross income, amounts flowed back to ratepayers to reduce rates, and net income. Each category of indirect cost should be accompanied by formulas / calculations / allocations showing how they have been derived.

RESPONSE

No balance sheet is available for the Home Protection Plus program. See the Company's response to Rule 12(1)(c) above for how costs are derived and an income statement of the Home Protection Plus program, which includes direct and indirect revenues and expenses.

In DTE Gas's most recent base rate case, Case No. U-21291, the Commission order projects \$99.2 million of revenue flowed back to ratepayers from the HPP, with a projected profit margin of \$28.0 million.

Rule 12(1)(f)

Utilities shall file the code of conduct annual report information required under section 10ee(6)(c) and (15), 2016 PA 341, MCL 460.10ee, no later than April 30 of each year in the docket in which the utility filed its notification for a new program or service, or in a new docket for an existing program or service. Code of Conduct annual reports shall include all of the following:

(f) General ledger and trial balance for each value-added program and service shall be provided to the commission staff separately on a USB thumb drive or other appropriate technological device with formulas intact.

RESPONSE

No general ledger or trial balance is maintained for the Home Protection Plus program.

Rule 12(1)(g)

Utilities shall file the code of conduct annual report information required under section 10ee(6)(c) and (15), 2016 PA 341, MCL 460.10ee, no later than April 30 of each year in the docket in which the utility filed its notification for a new program or service, or in a new docket for an existing program or service. Code of conduct annual reports shall include all of the following:

(g) The number and type of complaints received in the prior calendar year regarding code of conduct issues from customers, alternative electric suppliers, or any other person or entity, and a summary of the resolution of any complaint that occurred during the calendar year.

RESPONSE

There were no complaints regarding code of conduct issues from customers, alternative electric suppliers, or any other person or entity during the 2024 calendar year.

Rule 12(1)(h)

Utilities shall file the code of conduct annual report information required under section 10ee(6)(c) and (15), 2016 PA 341, MCL 460.10ee, no later than April 30 of each year in the docket in which the utility filed its notification for a new program or service, or in a new docket for an existing program or service. Code of conduct annual reports shall include all of the following:

(h) The number of times during the prior calendar year that customer information was provided to an affiliate or competing provider of an unregulated value-added program or service, the identity of the affiliate or competing provider, and a description of the information shared.

RESPONSE

During the prior calendar year there were no known occurrences of customer information being provided to an affiliate or competing provider of an unregulated value-added program or service.

Rule 12(1)(i)

Utilities shall file the code of conduct annual report information required under section 10ee(6)(c) and (15), 2016 PA 341, MCL 460.10ee, no later than April 30 of each year in the docket in which the utility filed its notification for a new program or service, or in a new docket for an existing program or service. Code of conduct annual reports shall include all of the following:

(i) A description of the nature of each transaction with an affiliate or other entity within the corporate structure and of the basis for the cost allocation and pricing established in each transaction.

RESPONSE

DTE Gas routinely reports such transactions between its affiliates and/or subsidiaries. See Attachment 12(1)(i)-1, Pages 228B and 228.1B, "Receivables from Associated Companies," Attachment 12(1)(i)-2, Pages 260B and 260.1B, "Payables to Associated Companies," Attachment 12(1)(i)-3, Pages 358 through 359.1, "Summary of Costs Billed to Associated Companies," and Attachment 12(1)(i)-4, Pages 360 through 361.1, "Summary of Costs Billed From Associated Companies."

All of these attachments were taken from the MPSC Annual Report Form P-522 for the year 2023.

The description of the basis upon which cost allocations and transfer pricing have been established in these transactions and are contained in the "Subsidiary Company Master Service Agreement" and "Service Level Agreement – Shared Services," shown in Attachment 12(1)(i)-5.

Rule 12(1)(j)

Utilities shall file the code of conduct annual report information required under section 10ee(6)(c) and (15), 2016 PA 341, MCL 460.10ee, no later than April 30 of each year in the docket in which the utility filed its notification for a new program or service, or in a new docket for an existing program or service. Code of conduct annual reports shall include all of the following:

(j) Reports of internal audits conducted by the utility regarding transactions between the utility and its affiliates, or transactions between the utility and other entities within the corporate structure offering value-added programs or services.

RESPONSE

No Audits were performed during 2024.

Rule 12(2)

The annual report shall be signed by the designated corporate officer or a person responsible for each value-added program and service attesting to the accuracy of the information in the annual report and certifying that there is no cross-subsidization between regulated and non-regulated utility programs and services.

RESPONSE

The annual report has been signed.

Rule 12(3)

(3) Copies of federal income tax returns for utilities, affiliates, and, where applicable, other entities within the corporate structure who offer a value-added program or service, shall be available to the commission for inspection and review.

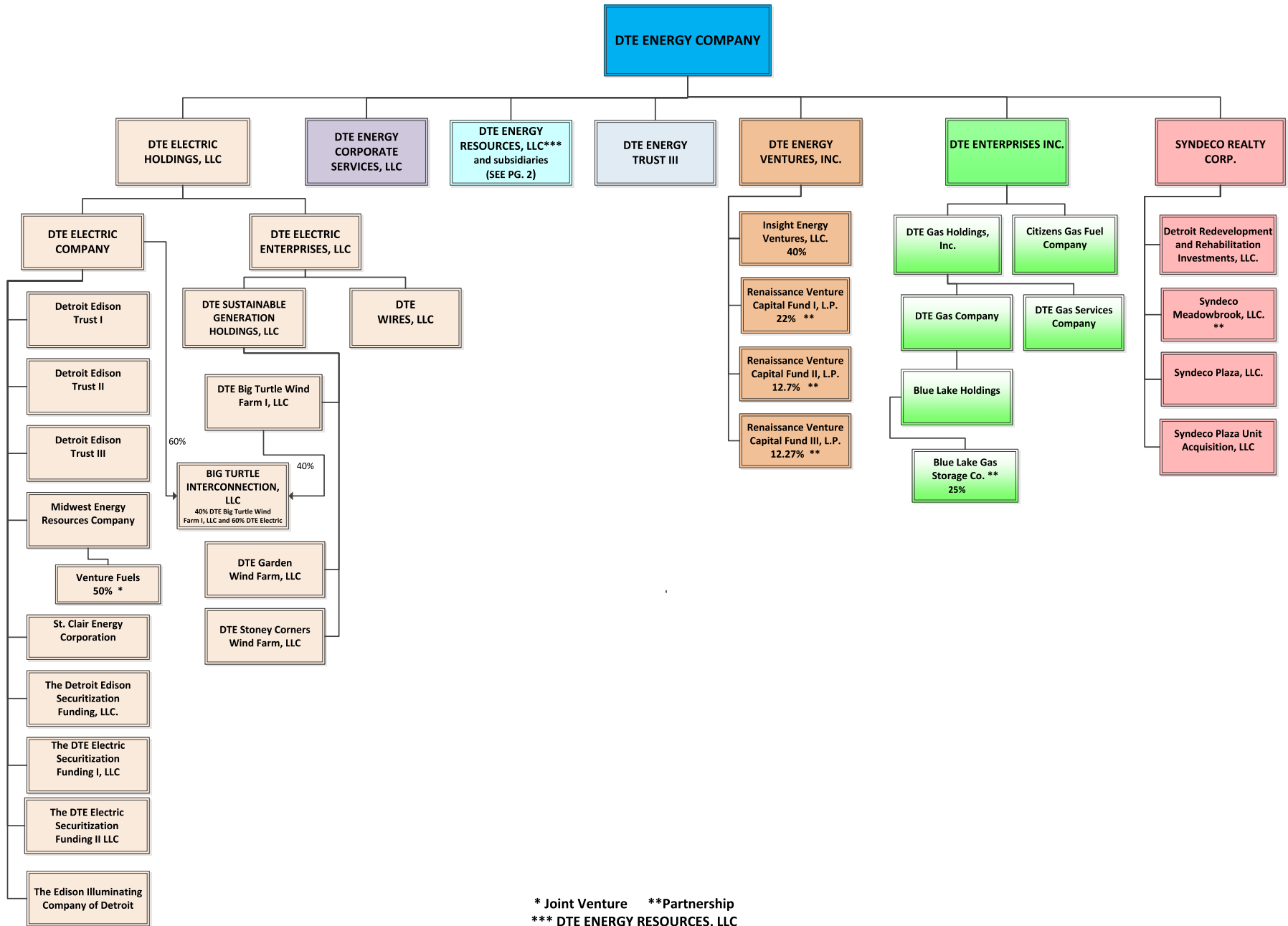
RESPONSE

Copies of federal income tax returns shall be made available to the Commission for inspection and review upon request.

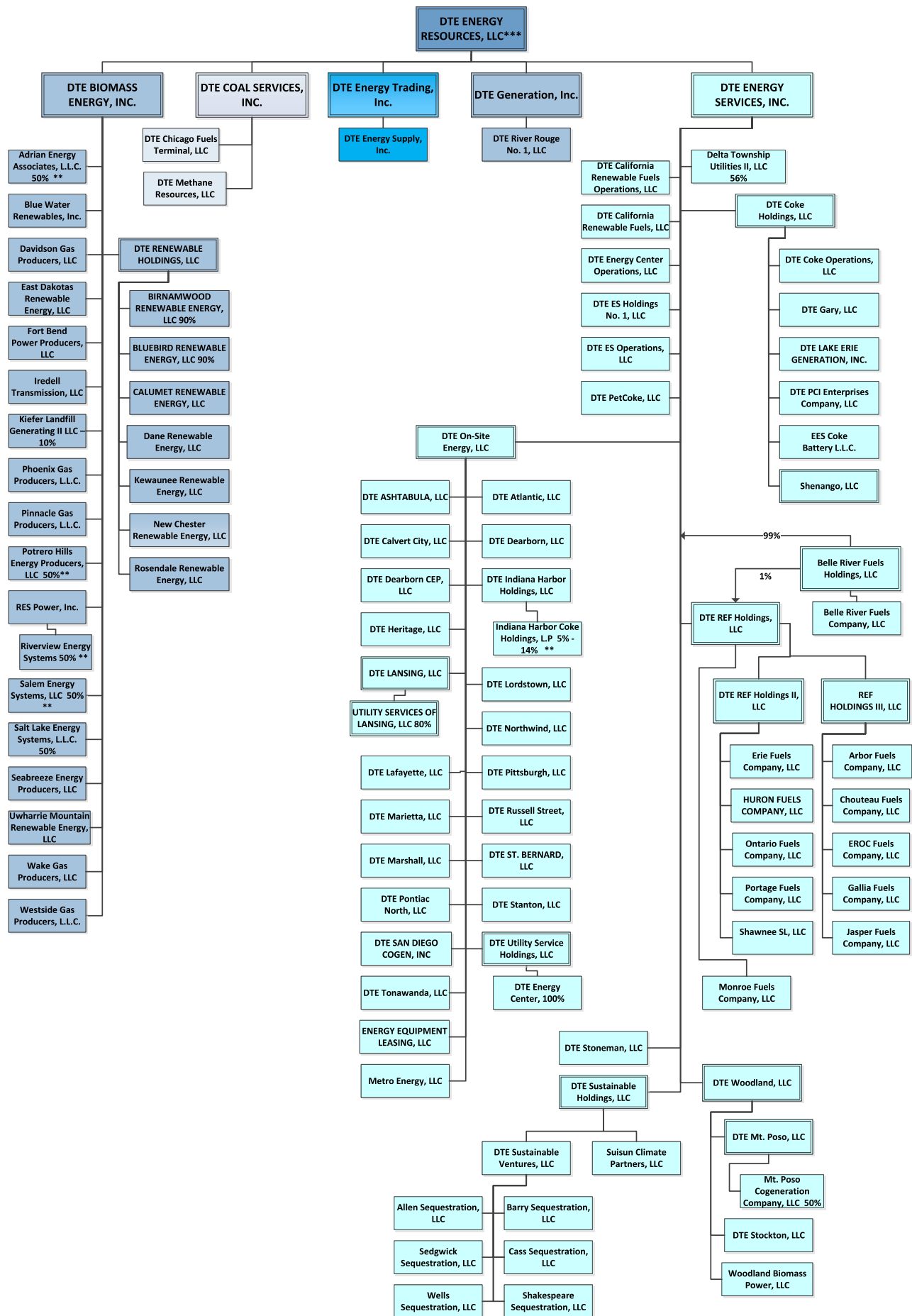
DTE Gas Company
Code of Conduct
2024 Annual Report

Attachments

Attachment 12(1)(b)-1



* Joint Venture **Partnership
 *** DTE ENERGY RESOURCES, LLC
 dba as "DTE VANTAGE"



**Partnership

Attachment 12(1)(b)-2

NATURE OF BUSINESS OF CLAIMANTS AND EVERY SUBSIDIARY THEREOF

Claimant: DTE Energy Company

DTE Energy Company (Company or DTE) is a Michigan corporation. DTE owns, directly and indirectly, three utilities; DTE Electric Company (DTE Electric), DTE Gas Company (DTE Gas), and Citizens Gas Fuel Company (Citizens), and non-regulated subsidiaries engaged in energy marketing and trading, energy services, and various other electricity, coal, and gas related businesses. The Company's address is 1 Energy Plaza, Detroit, Michigan 48226-1279.

Claimant: DTE Enterprises, Inc.

DTE Enterprises, Inc. (DTEE) owns, directly and indirectly, two utilities, Gas Holdings and Citizens. DTEE is organized under the laws of the state of Michigan and has its principal executive offices at 1 Energy Plaza, Detroit, Michigan 48226-1279.

Claimant: DTE Gas Holdings, Inc.

DTE Gas Holdings, Inc., (Gas Holdings) is the holding company for DTE Gas Company and DTE Gas Services Company (Gas Services). Gas Holdings is organized under the laws of the state of Michigan and has its principal executive offices located at 1 Energy Plaza, Detroit, Michigan 48226-1279.

I) DTE Energy Company

- A) DTE Energy Corporate Services, LLC (Corporate Services) is a Michigan limited liability company. Corporate Services is a wholly owned subsidiary of DTE Energy Company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Corporate Services provides functional support to the DTE Energy enterprise.
- B) DTE Energy Resources, LLC (DTE ER) is a Delaware limited liability company. DTE ER is a wholly owned subsidiary of DTE with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE ER is engaged in energy services, electric generation, electric and gas marketing and trading and landfill gas projects. DTE ER is also conducting business under the assumed name of DTE Vantage.
 - 1) DTE Biomass Energy, Inc., (DTE Biomass) is a Michigan corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Biomass is a wholly owned subsidiary of DTE ER and is engaged in landfill and renewable natural gas projects.
 - (a) Adrian Energy Associates, LLC (Adrian Energy) is a Michigan limited liability company with offices at 29261 Wall Street, Wixom, Michigan 48393. Adrian Energy is a 50% owned subsidiary of DTE Biomass and is engaged in the production of electricity from landfill gas
 - (b) Blue Water Renewables, Inc. (Blue Water) is a Michigan corporation with offices located at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects.
 - (c) Davidson Gas Producers, LLC (Davidson) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Davidson is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects.
 - (d) DTE RENEWABLE HOLDINGS, LLC (DTERH) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTERH is wholly owned subsidiary of DTE Biomass Energy, Inc. and is a holding company for renewable natural gas projects
 - (i) BIRNAMWOOD RENEWABLE ENERGY, LLC (BIRNAMWOOD) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226.

Birnamwood is a 90% owned subsidiary of DTERH and is engaged in renewable energy business.

- (ii) BLUEBIRD RENEWABLE ENERGY, LLC (BLUEBIRD) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Bluebird is a **90% owned** subsidiary of DTERH and is engaged in renewable energy projects.
- (iii) CALUMET RENEWABLE ENERGY, LLC (CALUMET) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. CALUMET is a wholly owned subsidiary of DTERH and is engaged in renewable natural gas projects.
- (iv) DANE RENEWABLE ENERGY, LLC (Dane) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Dane is a wholly owned subsidiary owned by DTERH and holds ownership of a renewable natural gas project
- (v) KEWAUNEE RENEWABLE, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Kewaunee is wholly owned by DTERH and maintains and operates a renewable natural gas project in Wisconsin
- (vi) NEW CHESTER RENEWABLE ENERGY, LLC (Chester) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Chester is a wholly owned subsidiary of DTERH and maintains and operates renewable natural gas project in Wisconsin
- (vii) Rosendale Renewable Energy, LLC (Rosendale) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Rosendale is a wholly owned subsidiary of DTERHC and owns and operates a renewable natural gas facility
- (e) EAST DAKOTAS RENEWABLE ENERGY, LLC (EDRE) is a Delaware limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226. EDRE is a wholly owned subsidiary owned by DTERH and owns a dairy gas to RNG facility in South Dakota
- (f) Fort Bend Power Producer, LLC (Fort Bend) is a Delaware limited liability company with offices located at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Fort Bend is wholly owned by DTE Biomass and is engaged in a landfill gas to energy project.
- (g) Iredell Transmission, LLC (Iredell Trans) is a North Carolina limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Iredell is wholly owned by DTE Biomass and is engaged in landfill gas projects
- (h) Kiefer Landfill Generating II, LLC (Kiefer) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Kiefer is a 10% owned subsidiary of DTE Biomass and is engaged in landfill gas projects
- (i) Phoenix Gas Producers, L.L.C. (Phoenix) is a Michigan limited liability company with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Phoenix is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects
- (j) Pinnacle Gas Producers, L.L.C. (Pinnacle) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Pinnacle is a wholly owned subsidiary of DTE Biomass and is engaged in a landfill gas-to-energy project
- (k) Potrero Hills Energy Producers, LLC (Potrero) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Potrero is a 50% owned subsidiary of DTE Biomass and is engaged in landfill gas projects
- (l) RES Power, Inc. (RESP) is a Michigan corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. RESP is a wholly owned subsidiary of DTE Biomass and is engaged in

landfill gas projects. It owns 50% of Riverview Energy Systems

- (i) Riverview Energy Systems (Riverview) is a Michigan partnership with offices at 29261 Wall Street, Wixom, Michigan 48393. Riverview is a 50% owned subsidiary of RESP and is engaged in the production of electricity from landfill gas.
 - (m) Riverview Gas Producers, Inc. (RPG) is a Michigan corporation with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. RPG is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects (**DISSOLVED 04/03/2024**)
 - (n) Salem Energy Systems, LLC (Salem) is a North Carolina limited liability company with offices at 29261 Wall Street, Wixom, Michigan 48393. Salem is 50% owned by DTE Biomass and is engaged in the production of electricity from landfill gas
 - (o) Salt Lake Energy Systems, L.L.C. (Salt Lake) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Salt Lake is a 50% owned subsidiary of DTE Biomass and is engaged in a landfill gas-to-energy project.
 - (p) Seabreeze Energy Producers, LLC (SEP) is a Texas limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. SEP is wholly owned subsidiary of DTE Biomass and is engaged in a landfill gas to energy project
 - (q) Sunshine Gas Producers, LLC (Sunshine) is a Michigan limited liability company with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Sunshine Gas is a 50% owned subsidiary of DTE Biomass and is engaged in landfill gas projects – **ENTITY MEMBERSHIP SOLD – DISSOLVED 04/04/2024**
 - (r) Uwharrie Mountain Renewable Energy, LLC (Uwharrie) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Uwharrie is a wholly owned subsidiary of DTE Biomass and is a landfill gas facility
 - (s) Wake Gas Producers, L.L.C. (Wake) is a North Carolina limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Wake is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects.
 - (t) Westside Gas Producers, L.L.C. (Westside) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Westside is a wholly owned subsidiary of DTE Biomass and is engaged in landfill gas projects
- 2) DTE Coal Services, Inc., (DTE Coal) is a Michigan corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Coal is a wholly owned subsidiary of DTE ER and is an inactive company
- (a) DTE Chicago Fuels Terminal, LLC (Chicago Fuels) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. This company is a wholly owned subsidiary of DTE Coal and is an inactive company.
 - (b) DTE Methane Resources, L.L.C. (DTE Methane) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Methane is wholly owned by DTE Coal Services, Inc. and is an inactive company
- 3) DTE Energy Services, Inc. (DTE ES) is a Michigan corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE ES is a wholly owned subsidiary of DTE ER and is engaged in energy services activities.
- (a) Delta Township Utilities II, LLC (Utilities II) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Utilities II is owned 56% by DTE ES. It provides utility services to an automobile manufacturing facility in Lansing, Michigan.

- (b) DTE CALIFORNIA RENEWABLE FUELS, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE California Renewable Fuels, LLC is a wholly owned subsidiary of DTE ES and owns two California facilities that will manufacture Energy Carbon, a Biomass derived, energy dense pellet.
- (c) DTE CALIFORNIA RENEWABLE FUELS OPERATIONS, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE California Renewable Fuels, LLC is a wholly owned subsidiary of DTE ES and owns two California facilities that will manufacture Energy Carbon, a Biomass derived, energy dense pellet.
- (d) DTE Coke Holdings, LLC (Coke Holdings) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Coke Holdings is a wholly owned subsidiary of DTE ES and is a holding company
 - (i) DTE Coke Operations, LLC (DTE Coke) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Coke is a wholly owned subsidiary of DTE Coke Holdings, LLC and participates in in the operation and maintenance of coke battery facilities.
 - (ii) DTE Gary LLC (Gary) is a Delaware limited liability company with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Gary is a wholly owned subsidiary of DTE Coke Holdings, LLC and is an inactive company
 - (iii) DTE LAKE ERIE GENERATION, INC. is a British Columbia Corporation with offices at 510 West George Street, Suite 1800, Vancouver, BC V6B 0M3. DTE Lake Erie Generation, Inc is wholly owned by DTE Coke Holdings, LLC and is a project entity for a potential onsite energy project.
 - (iv) DTE PCI Enterprises Company, LLC (DTE PCI) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE PCI is a wholly owned subsidiary of DTE Coke Holdings, LLC and operates a pulverized coal facility
 - (v) EES Coke Battery, L.L.C. (EES) is a Michigan limited liability company with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. EES is wholly owned by DTE Coke Holdings, LLC and is engaged in coke supply and coke battery operations
 - (vi) Shenango LLC (Shenango) is a Pennsylvania corporation with offices 1 Energy Plaza, 400 WCB Detroit, MI 48226. Shenango is a wholly owned subsidiary of Coke Holdings and is an inactive company
- (e) DTE Energy Center Operations, LLC (DTE Energy Cent Oper) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Energy Cent Oper is a wholly owned subsidiary of DTE ES and participates in the operation of Energy Center.
- (f) DTE ES Holdings No. 1, LLC (ES Holdings) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. ES Holdings is a wholly owned subsidiary of DTE ES and is a holding company.
- (g) DTE ES Operations, LLC (ES Oper) is a Delaware limited liability company with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. ES Oper is a wholly owned subsidiary of DTE ES and is engaged in the operation and maintenance of electric generation facilities.
- (h) DTE On-Site Energy, LLC (On-Site) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE On-Site is a wholly owned subsidiary of DTE ES and participates in on-site energy projects.
 - (i) DTE Ashtabula, LLC (Ashtabula) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Ashtabula is wholly owned by On-Site. It operates five Co-Generation units that provide steam, electricity, boiler feed water and

compressed air to a facility in Ashtabula, Ohio.

- (ii) DTE Atlantic, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Atlantic, LLC is a wholly owned subsidiary of DTE On-site Energy, LLC and operates and maintains a cogeneration project in Atlantic City, New Jersey.
- (iii) DTE Calvert City, LLC (Calvert) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Calvert is a wholly owned subsidiary of On-Site and provides energy related services.
- (iv) DTE Dearborn, LLC (Dearborn) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, MI 48226. Dearborn is a wholly owned subsidiary of On-Site and is engaged in the operation of a compressed air facility.
- (v) DTE Dearborn CEP, LLC, (CEP) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. CEP is a wholly owned subsidiary of On-Site and is involved in construction, operation, and ownership of an energy infrastructure at the Ford Research and Engineering Campus in Dearborn, Michigan.
- (vi) DTE Heritage, LLC (DTE Heritage) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Heritage is a wholly owned subsidiary of On-Site and is engaged in the ownership and operation of an internal electric distribution system of electricity.
- (vii) DTE Indiana Harbor Holdings, LLC (DTE Indiana Harbor) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Indiana Harbor is a wholly owned subsidiary of On-Site. DTE Indiana Harbor owns 14.8% of Indiana Harbor Coke Company L.P.
 - (1) Indiana Harbor Coke Company L.P., (Indiana Harbor Coke Company) is a Delaware limited partnership with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Indiana Harbor Coke Company is 14.8% owned by DTE Indiana Harbor and operates a coke battery facility
- (viii) DTE Lansing, LLC (Lansing) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is wholly owned by On-Site and it operates and maintains a Central Utilities Complex (CUC) providing utility services to 3 buildings at the Grand River Assembly Facility. Lansing owns 80% of Utility Services of Lansing, LLC.
 - (1) Utility Services of Lansing, LLC (Utility Services) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Utility Services is owned 80% by Lansing and provides utility services to a facility in Lansing, Michigan.
- (ix) **DTE Lafayette, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, MI 48226. It is a wholly owned subsidiary of On-Site and is inactive (NEW FORMATION 10/03/2024)**
- (x) DTE Lordstown, LLC (Lordstown) is an Ohio limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Lordstown is a wholly owned subsidiary of On-Site and is an inactive company.
- (xi) DTE Marietta, LLC (Marietta) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is a wholly owned subsidiary of On-Site and holds project contracts to provide energy related services.

- (xii) **DTE Marshall, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit Michigan 48226. It is a wholly owned subsidiary of On-Site and is part of the Ford Marshall project (NEW FORMATION 6/13/2024)**
- (xiii) DTE Northwind, LLC, (Northwind) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Northwind is a wholly owned subsidiary of On-Site and operates a chilled water plant.
- (xiv) DTE Pittsburgh, LLC (Pittsburgh) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Pittsburgh is a wholly owned subsidiary of On-Site and provides energy related services.
- (xv) DTE Pontiac North, LLC (Pontiac) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Pontiac is a wholly owned subsidiary of On-Site and is an inactive company.
- (xvi) DTE RUSSELL STREET, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is a wholly owned subsidiary of On-Site and provides certain utilities back up electricity and related services in Detroit, Michigan.
- (xvii) DTE SAN DIEGO COGEN, INC. (San Diego Cogen) is a Delaware corporation with offices 1 Energy Plaza, 400 WCB Detroit, MI 48226. San Diego Cogen is a wholly owned subsidiary of On-Site and operates and maintains a cogeneration facility in San Diego California.
- (xviii) DTE St. Bernard, LLC (St. Bernard) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. St. Bernard is a wholly owned subsidiary of On-Site. It provides steam, electricity, high density liquid processing, water, sewer, fuel, and coal services to a facility in Cincinnati.
- (xix) **DTE St. Paul, LLC (St. Paul) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. St. Paul is a wholly owned subsidiary of On-Site. (DISSOLVED 10/30/2024)**
- (xx) DTE Stanton, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Stanton, LLC is a wholly owned subsidiary of On-Site and provides certain onsite utility support services to the Ford Blue Oval City electric vehicle manufacturing complex located in Stanton, Tennessee.
- (xxi) DTE Tonawanda, LLC (Tonawanda) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, MI 48226. Tonawanda is a wholly owned subsidiary of On-Site and is engaged in wastewater treatment and supply of chilled water.
- (xxii) DTE Utility Service Holdings, LLC (Utility Serv) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Utility Serv is a wholly owned subsidiary of On-Site and is a holding company. Utility Services owns 50% of DTE Energy Center, LLC
 - (1) DTE Energy Center, LLC (Energy Center) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Energy Center is **wholly owned** by Utility Serv and is involved in providing utility and energy conservation services
- (xxiii) Energy Equipment Leasing, LLC (Energy Equipment) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Energy Equipment Leasing is a wholly owned subsidiary of On-Site and leases boiler and turning

equipment to a facility near Baltimore, Maryland, and cogeneration equipment to a facility in Ashtabula, Ohio.

- (xxiv) Metro Energy, LLC (Metro) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Metro Energy, LLC is a wholly owned subsidiary of On-Site and provides energy related service
- (i) DTE SUSTAINABLE HOLDINGS, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Sustainable Holdings, LLC is a wholly owned subsidiary of DTE ES and is a Holding company for project entities for the development of underground storage of CO2 in the Sacramento Delta region.
 - (i) SUISUN CLIMATE PARTNERS, LLC (Suisun) is a Delaware limited liability company with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Suisun is a wholly owned subsidiary of DTE Sustainable Holdings, LLC and develops underground storage for CO2 in the Sacramento Delta region.
 - (ii) DTE SUSTAINABLE VENTURES, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Sustainable Ventures, LLC is a wholly owned subsidiary of DTE Sustainable Holdings, LLC and is involved in Carbon Capture & Sequestration activities.
 - (1) **Allen Sequestration, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB, Detroit, Michigan 48226. Allen Sequestration, LLC is a wholly owned subsidiary of DTE Sustainable Ventures, LLC, and is involved in carbon capture and sequestration activities (NEW FORMATION 10/07/2024)**
 - (2) Barry Sequestration, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB, Detroit, Michigan 48226. Barry Sequestration, LLC is a wholly owned subsidiary of DTE Sustainable Ventures, LLC and is involved in carbon capture and sequestration activities
 - (3) Cass Sequestration, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB, Detroit, Michigan 48226. Cass Sequestration, LLC is a wholly owned subsidiary of DTE Sustainable Ventures, LLC and is involved in carbon capture and sequestration activities
 - (4) Sedgewick Sequestration, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB, Detroit, Michigan 48226. Sedgewick Sequestration, LLC is a wholly owned subsidiary of DTE Sustainable Ventures, LLC, and is currently inactive.
 - (5) Shakespeare Sequestration, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB, Detroit, Michigan 48226. Shakespeare Sequestration, LLC is a wholly owned subsidiary of DTE Sustainable Ventures, LLC and is involved in carbon capture and sequestration activities.
 - (6) **Wells Sequestration, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB, Detroit, Michigan 48226. Wells Sequestration, LLC is a wholly owned subsidiary of DTE Sustainable Ventures, LLC and is involved in carbon capture and sequestration activities. (NEW FORMATION 5/22/2024)**
- (j) DTE PetCoke, LLC (Pet Coke) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Pet Coke is wholly owned subsidiary of DTE ES and is engaged in the supply of petroleum coke.

- (k) DTE REF Holdings, LLC (DTE REF) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is a wholly owned subsidiary of DTE ES and is a holding company.

- (i) Belle River Fuels Holdings, LLC (Belle River Fuels) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Belle River Fuels is owned 1% by DTE REF and 99% by DTE ES. Belle River Fuels owns 100% of Belle River Fuels Company, LLC.
 - (1) Belle River Fuels Company, LLC (Belle River) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Belle River is a wholly owned subsidiary of Belle River Fuels, and it owns and operates a facility to produce refined coal.

- (ii) DTE REF Holdings II, LLC (REF Holdings II) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is wholly owned by DTE REF and is a holding company
 - (1) ERIE FUELS COMPANY, LLC is a Delaware Limited Liability Company with offices at 1 Energy Plaza, 400 WCB Detroit, MI 48226. ERIE FUELS COMPANY, LLC is a wholly owned by DTE REF Holdings II, LLC and is the lessee of a reduced emissions fuel facility.
 - (2) Huron Fuels Company LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, MI 48226. It is wholly owned by DTE REF Holdings II, LLC and leases a refined emissions fuel facility from Belle River.
 - (3) Ontario Fuels Company is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is wholly owned by DTE REF Holdings II, LLC and owns a refined coal facility and produces refined coal for sale.
 - (4) Portage Fuel Company, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is wholly owned by DTE REF Holdings II, LLC and leases and operates a reduced emissions fuel facility at the Columbia Power Plant owned by Alliant Energy.
 - (5) Shawnee SL, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is wholly owned by DTE REF Holdings II, LLC and is a holds sublicense to certain reduced emissions fuel technology.

- (iii) Monroe Fuels Company, LLC (Monroe) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Monroe is a wholly owned by DTE REF. It owns and operates a facility to produce refined coal

- (iii) REF HOLDINGS III, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. REF Holdings III, LLC is a wholly owned by DTE REF, it is a holding company.
 - (1) Arbor Fuels Company, LLC (Arbor) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Arbor is wholly owned by REF Holdings III, LLC and operates a refined emissions fuel facility.
 - (2) Chouteau Fuels Company, LLC (Chouteau) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Chouteau is wholly owned by REF Holdings III, LLC and it operates a refined emissions fuel facility

- (3) EROC Fuels, Company, LLC (EROC) and is a Delaware limited liability Company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. It is a wholly owned by REF Holdings III, LLC and operates of refined emissions fuel facility at a facility in Wisconsin.
 - (4) Gallia Fuels Company, LLC, (Gallia), is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Gallia is a wholly owned subsidiary of REF Holdings III, LLC and operates a refined emissions fuel production line
 - (5) Jasper Fuels Company, LLC, (Jasper), is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Jasper is a wholly owned subsidiary of REF Holdings III, LLC. Jasper owns and operates a facility to produce refined coal.
- (l) DTE Stoneman, LLC (Stoneman) is a Wisconsin limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Stoneman is a wholly owned subsidiary of DTE ES and is an inactive company.
 - (m) DTE Woodland, LLC (Woodland) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Woodland is a wholly owned subsidiary of DTE ES and is engaged in biomass energy projects
 - (i) DTE Mt. Poso, LLC (Mt. Poso) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Mt. Poso is a wholly owned subsidiary of Woodland and owns 50% of Mt. Poso Cogeneration Company, LLC
 - (1) Mt. Poso Cogeneration Company, LLC (Mt. Poso Cogen) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Mt. Poso Cogen is owned 50 % by Mt. Poso. Mt. Poso Cogen owns and operates a biomass energy facility and oil field
 - (n) DTE Stockton, LLC (Stockton) is a Delaware limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Stockton is a wholly owned subsidiary of Woodland and owns and operates a Biomass facility.
 - (o) Woodland Biomass Power LLC (WBP) is a California limited liability company in which Woodland is the sole member, with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. This company is a wholly owned subsidiary of Woodland and owns and operates a biomass energy facility.
- 4) DTE Energy Trading, Inc. (DTE Energy Trading) is a Michigan corporation with offices 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Energy Trading is a wholly owned subsidiary of DTE ER. DTE Energy Trading is engaged in wholesale and retail energy marketing. DTE Energy Trading owns DTE Energy Supply, Inc.
 - (a) DTE Energy Supply, Inc. (Energy Supply) is a Michigan Corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. Energy Supply is a wholly owned subsidiary of DTE Energy Trading and is engaged in providing retail energy services.
 - 5) DTE Generation, Inc. (DTE Generation) is a Michigan corporation with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE Generation is a wholly owned subsidiary of DTE ER and is a holding company. DTE Generation owns DTE River Rouge, No. 1, LLC.
 - (a) DTE River Rouge, No. 1, LLC (DTE River) is a Michigan limited liability company with offices at 1 Energy Plaza, 400 WCB Detroit, Michigan 48226. DTE River is a wholly owned subsidiary of DTE Generation and is involved in a project at River Rouge Power Plant.

- C) DTE Energy Trust III (DTE III) is a Delaware statutory trust with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. DTE III may offer from time-to-time trust preferred securities.
- D) DTE Energy Ventures, Inc. (DTE Ventures) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. DTE Ventures is a wholly owned subsidiary of DTE and is engaged in business development. DTE Energy Ventures, Inc.
- 1) Insight Energy Venture, LLC is a Michigan limited liability company with offices at The Corporation Company, 30600 Telegraph Rd, Suite 2345, Bingham Farms, Michigan 48025. Insight Energy Venture, LLC is owned 43% by DTE Energy Ventures, Inc. and 35% by Vectorform (non DTE entity). This company was formed for development, marketing, sale and delivery of energy management software, mobile applications, and hardware technologies to the Utility Industry.
 - 2) Renaissance Venture Capital Fund I, L.P. is a Limited Partnership company with offices at 600 Renaissance Center, Suite 1760 Detroit, Michigan 48243. Renaissance Venture Capital Fund I, L.P. is owned 22% by DTE Energy Ventures, Inc. DTE Energy Ventures, Inc. holds subscription agreement with this company for limited partnership interest. Fund I is a venture capital fund of funds.
 - 3) Renaissance Venture Capital Fund II, L.P. is a Limited Partnership company with offices at 201 S. Main Street Suite 1000 Ann Arbor, Michigan 48104. Renaissance Venture Capital Fund II, L.P. is owned 12.7% by DTE Energy Ventures, Inc. Fund II is a venture capital fund of funds.
 - 4) Renaissance Venture Capital Fund III, L.P. is a Limited Partnership Company with offices at 201 S. Main, Ann Arbor, Michigan 48104. Renaissance Venture Capital Fund III, L.P. is owned 12.27% by DTE Energy Ventures, Inc.
- E) DTE Enterprises, Inc. (DTEE) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Except where otherwise indicated, DTEE owns, directly or indirectly, all the outstanding common stock of DTE Gas Holdings, Inc., and Citizens Gas Fuel Company (Citizens).
- 1) Citizens Gas Fuel Company (Citizens) is a Michigan corporation, a public utility engaged in the distribution of natural gas in Michigan. Citizens' principal executive offices are located at 1 Energy Plaza, Detroit, MI 48226. Citizens is a wholly owned subsidiary of DTEE.
 - 2) DTE Gas Holdings, Inc., a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279, is the holding company for DTE Gas Company, a Michigan corporation, and DTE Gas Services Company.
 - (a) DTE Gas Services Company is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It markets natural gas as a vehicular fuel and markets energy to residential and commercial customers through a transportation brokerage pilot program. DTE Gas Services Company became inactive in 2001. DTE Gas Services Company is a wholly owned subsidiary of DTE Gas Holdings, Inc.
 - (b) DTE Gas Company (DTE Gas) is a public utility engaged in the distribution and transmission of natural gas in the state of Michigan. DTE Gas's principal executive offices are located at 1 Energy Plaza, Detroit, Michigan 48226-1279. DTE Gas conducts substantially all its business in the state of Michigan and is subject to the jurisdiction of the Michigan Public Service Commission as to various phases of its operations, including gas sales rates, service, and accounting.
 - (i) Blue Lake Holdings, Inc. (Blue Lake) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Blue Lake Holdings, Inc. is a wholly owned subsidiary of DTE Gas. It holds a 25% interest in Blue Lake Gas Storage Company.
 - i. Blue Lake Gas Storage Company is a partnership that has converted a depleted natural gas field in northern Michigan into a 46 billion cubic feet (Bcf) natural gas storage field, which it operates.

- F) Syndeco Realty Corporation (Syndeco) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Syndeco is a wholly owned subsidiary of DTE. Syndeco is engaged in real estate projects.
- 1) Detroit Redevelopment and Rehabilitation Investments, LLC is a Michigan Company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1289. It is a wholly owned subsidiary of Syndeco and is engaged in real estate acquisitions.
 - 2) Syndeco Meadowbrook, LLC (Meadowbrook) is a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Meadowbrook is a wholly owned subsidiary of Syndeco and owns property in Novi for future development.
 - 3) Syndeco Plaza L.L.C. (Syndeco Plaza) is a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Syndeco Plaza is a wholly owned subsidiary of Syndeco and is engaged in real estate projects.
 - 4) Syndeco Plaza Unit Acquisition LLC (Plaza Unit) is a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Syndeco owns 100% of this entity
- G) DTE Electric Holdings, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Energy Company and holds 100% interest in DTE Electric Company. It is a holding company for DTE Electric Company and DTE Electric Enterprises, LLC.
- 1) DTE Electric Enterprises, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Electric Holdings, LLC. It holds 100% interest in DTE Sustainable Generation Holdings, LLC and DTE Wires, LLC. It was formed to structure the Wind Farm purchases.
 - (a) DTE Sustainable Generation Holdings, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Electric Enterprises, LLC. This entity was created to hold the structure for wind farm purchases. It holds 100% interest in DTE Garden Wind Farm, LLC and DTE Stoney Corners Wind Farm, LLC
 - (i) DTE Big Turtle Wind Farm I, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Sustainable Generation Holdings, LLC, and is a wind farm.
 - (1) Big Turtle Interconnection, LLC a Michigan limited liability company wind farm, it is owned 40% by DTE Big Turtle Wind Farm and 60% owned by DTE Electric Company
 - (ii) DTE Garden Wind Farm, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Sustainable Generation Holdings, LLC, and is a wind farm.
 - (iii) DTE Stoney Corners Wind Farm, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Sustainable Generation Holdings, LLC, and is a wind farm.
 - (b) DTE Wires, LLC a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. It is a wholly owned subsidiary of DTE Electric Enterprises, L.L.C. and is part of the structure for wind farm purchases.
 - 2) DTE Electric Company, (DTE Electric), incorporated in Michigan and is a Michigan public utility. It is engaged in the generation, purchase, distribution, and sale of electric energy in Southeastern Michigan. It also owned and operated a steam heating system in Detroit, Michigan, which was sold in January 2003.

On January 1, 1996, DTE Electric became a wholly owned subsidiary of the DTE Energy Company. On September 17, 2019, DTE Electric Company parent changed to DTE Electric Holdings, LLC. DTE Electric's address is 1 Energy Plaza, Detroit, Michigan 48226-1279.

- (a) Detroit Edison Trust I (DET I) is a Delaware statutory trust with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. DET I may offer from time-to-time trust preferred securities.
- (b) Detroit Edison Trust II (DET II) is a Delaware statutory trust with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. DET II may offer from time-to-time trust preferred securities.
- (c) Detroit Edison Trust III (DET III) is a Delaware statutory trust with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279.
- (d) DTE Electric Securitization Funding I, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226. It is a wholly owned subsidiary of DTE Electric Company and is a special purpose entity for securitization.
- (e) DTE Electric Securitization Funding II, LLC is a Delaware limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 448226. It is a wholly owned subsidiary of DTE Electric Company and is a special purpose entity for securitization.
- (f) Midwest Energy Resources Company (MERC) is a Michigan corporation with offices at One Energy Plaza, Detroit, Michigan 48226-1279. MERC is a wholly owned subsidiary of DTE Electric and is engaged in operating a coal-transshipment facility in Superior, Wisconsin. It owns 50% of Venture Fuels.
 - (i) Venture Fuels is a Colorado partnership formed for marketing coal in the Great Lakes Region and is 50% owned by MERC.
- (g) St. Clair Energy Corporation (St. Clair) is a Michigan corporation with offices at One Energy Plaza, Detroit, Michigan 48226-1279. St. Clair is a wholly owned subsidiary of DTE Electric and is engaged in fuel procurement.
- (h) The Detroit Edison Securitization Funding, L.L.C. (Securitization Funding) is a Michigan limited liability company with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. Securitization Funding is a wholly owned subsidiary of DTE Electric and is a special purpose entity established to recover certain stranded costs, called Securitization Property by Michigan Statute.
- (i) The Edison Illuminating Company of Detroit (EIC) is a Michigan corporation with offices at 1 Energy Plaza, Detroit, Michigan 48226-1279. EIC is a wholly owned subsidiary of DTE Electric and holds real estate.

Attachment 12(1)(i)-1

Name of Respondent DTE Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/04/2025	Year of Report 2024/Q4
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RECEIVABLES FROM ASSOCIATED COMPANIES (Account 145, 146)

- | | |
|---|---|
| <p>1. Report particulars of notes and accounts receivable from associated companies* at end of year.</p> <p>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.</p> <p>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.</p> | <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account</p> |
|---|---|

* 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		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	<u>Account 145</u>					
2	DTE Gas Services Company	—			—	
3	DTE Energy Company	19,015		19,015	—	5,204,343
4	Total Account 145	19,015	—	19,015	—	5,204,343
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 2024 rate 4.2659%					
10						
11						
12	<u>Account 146</u>					
13	DTE Energy Company	—	—	—	—	—
14	DTE Energy Resources, LLC	6,243	—	6,242	1	—
15	DTE Electric Company	9,843,809	—	8,675,695	1,168,114	—
16	DTE Gas Holdings, Inc.	24	—	—	24	—
17	Citizens Gas Fuel Company	—	—	—	—	—
18	DTE Gas Services Company	19,610	—	5,087	14,523	—
19	DTE Energy Services, Inc.	566	—	566	—	—
20	DTE Biomass Energy, Inc	—	638	—	638	—
21						
22						
23						
24						
25						

Name of Respondent DTE Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/04/2025	Year of Report 2024/Q4
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RECEIVABLES FROM ASSOCIATED COMPANIES (Account 145, 146) (Continued)

- | | |
|---|---|
| <p>1. Report particulars of notes and accounts receivable from associated companies* at end of year.</p> <p>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.</p> <p>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.</p> | <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account</p> |
|---|---|

* 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		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
26	Account 146 (continued)					
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL Account 146	9,870,252	638	8,687,590	1,183,300	—
50	TOTAL Accounts 145 and 146	9,889,267	638	8,706,605	1,183,300	5,204,343

Attachment 12(1)(i)-2

Name of Respondent DTE Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/04/2025	Year of Report 2024/Q4
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PAYABLES TO ASSOCIATED COMPANIES* (Account 233, 234)

- | | |
|--|---|
| <p>1. Report particulars of notes and accounts payable to associated companies at end of year.</p> <p>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.</p> <p>3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.</p> | <p>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.</p> <p>5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.</p> <p align="center">*See definition on Page 226B</p> |
|--|---|

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	<u>Account 233</u>					
2	DTE Energy Company	—	—	13,379,282	13,379,282	52,019
3	Blue Lake Holdings, Inc.	1,511,033	—	134,276	1,645,310	75,701
4	DTE Gas Services Company	1,528,737	225,741	—	1,302,995	78,832
5	TOTAL 233	3,039,770	225,741	13,513,558	16,327,587	206,552
6	Note: Notes Payable to associated companies 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 2024 rate 4.2659%					
7						
8	<u>Account 234</u>					
9	DTE Energy Company	374,855	202,081	—	172,774	—
10	DTE Energy Trading	5,281,339	—	1,203,845	6,485,184	—
11	EES Coke Battery, LLC	5,182	—	3,389	8,571	—
12	DTE Energy Corporate Services, LLC	13,974,829	—	4,642,756	18,617,585	—
13	DTE Biomass Energy, Inc	—	1	—	(1)	—
14						
15						
16						
17						
18						
19						
20	TOTAL 234	19,636,205	202,082	5,849,990	25,284,113	—
21	TOTAL 233 and 234	22,675,975	427,823	19,363,548	41,611,700	206,552

Attachment 12(1)(i)-3

Name of Respondent DTE Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of (Mo, Da, Yr) 04/04/2025	Year of Report 2024/Q4
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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	4,672
2			Revenue Gas Transportation & Storage	489.2, 489.4	1,496,655
3			Admin. & General	920 - 930	71,574
4					
5	DTE Energy Services	Affiliate	Construction Work in Process		
6					
7	DTE Electric Company	Affiliate	Construction Work in Process		
8			Taxes Other Than Income	408.1	150,249
9			Gas Transportation	489.2, 495	6,256,807
10			Rent Revenue	494	113,696
11			Admin. & General	920 - 930	2,775,383
12					
13	DTE Gas Services Company	Affiliate	Taxes Other Than Income	408.1	10,396
14			Admin. & General	920 - 930	164,132
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
TOTAL					11,043,564

Name of Respondent DTE Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/04/2025	Year of Report 2024/Q4
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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.
				4,672	Cost	1
				1,496,655	Contract	2
				71,574	Cost	3
						4
		107	25,074	25,074	Cost	5
						6
		107	218,411	218,411	Cost	7
				150,249	Cost	8
				6,256,807	Contract	9
				113,696	Cost	10
				2,775,383	Cost	11
						12
				10,396	Cost	13
				164,132	Cost	14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
			243,485	11,287,049		

Attachment 12(1)(i)-4

Name of Respondent DTE Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/04/2025	Year of Report 2024/Q4
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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, 935	42,117
2					
3	DTE Energy Trading	Affiliate	Operation & Maintenance	800 - 894	46,547,105
4					
5	DTE Electric Company	Affiliate	Rent Expense	931	49,548,534
6			Operation & Maintenance	800 - 894	57,542
7			Customer Expense	901 - 905	5,670,326
8			Customer Service Expense	907 - 910	1,857,679
9			Sales Expense	911 - 916	3,247
10			Admin. & General	920 - 930, 935	524,691
11					
12	DTE Energy Corp Services LLC	Affiliate	Construction Work in Process		
13			Taxes Other Than Income	408.1	3,959,930
14			Miscellaneous Nonoperating Income		
15			Other Income & Deductions		
16			Operation & Maintenance	800 - 894	8,315,819
17			Customer Expense	901 - 905	34,259,462
18			Customer Service Expense	907 - 910	3,799,329
19			Sales Expense	911 - 916	255,015
20			Admin. & General	920 - 930, 935	83,619,672
21			Rent Expense	931	546,633
22					
23					
24					
25					
26					
27					
28					
29					
30					
TOTAL					239,007,101

Name of Respondent DTE Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/04/2025	Year of Report 2024/Q4
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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.
7. In column (j) report the total.
8. In column (k) indicate the pricing method (cost, per contract terms, etc).

6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which

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.
				42,117	Cost	1
						2
				46,547,105	Cost	3
						4
				49,548,534	Cost	5
				57,542	Cost	6
				5,670,326	Cost	7
				1,857,679	Cost	8
				3,247	Cost	9
				524,691	Cost	10
						11
		107	48,371,348	48,371,348	Cost	12
				3,959,930	Cost	13
421	(457,078)			(457,078)	Cost	14
426	1,805,879			1,805,879	Cost	15
				8,315,819	Cost	16
				34,259,462	Cost	17
				3,799,329	Cost	18
				255,015	Cost	19
				83,619,672	Cost	20
				546,633	Cost	21
						22
						23
						24
						25
						26
						27
						28
						29
						30
	1,348,801			288,727,250		

Attachment 12(1)(i)-5

**DTE ENERGY COMPANY
Service Level Agreement
Shared Services**

This Agreement, effective as of April 2, 2007 by, between and among DTE Energy Company (DTE) and all of its utility and non-utility subsidiaries. This Agreement supersedes the prior Agreement on this subject dated April 20, 2004.

SHARED SERVICES

Corporate support employees of DTE Energy Corporate Services, LLC ("DECS") provide shared services to handle the general corporate support function for all DTE subsidiaries. The corporate support function performed by any one employee or department within DECS is not solely for DECS. To the contrary, the corporate support function of DECS transcends all subsidiaries within DTE. To this end, the parties to this Agreement recognize the business need to operate in an efficient manner using shared services. The parties agree to accept appropriate responsibility for costs incurred by DECS as outlined in this Agreement, regardless of the legal organizational structure within which the charges are incurred.

SCOPE

The following organizations or categories of services and charges within DTE are within the scope of the shared services model: Accounting; Finance; Financial Services; Risk; Tax and Treasury; Assistant to the Chairman; Audit Services; Common Process Governance; Controller; Corporate Communications; Corporate & Government Affairs; Corporate Planning & Analysis; Corporate Safety; Corporate Secretary; Corporate Security; Corporate Services; Customer Services; Environmental Management & Resources; General Counsel; Human Resources; Information Technology; Investor Relations; Market Intelligence; Office of Compliance; Operating Systems; Regulatory Affairs; Regulated Marketing; Strategy and M&A; Technology Investments; and DTE O&M. The organizations or categories of services and charges listed above are not exclusive, and the definition of corporate support may be modified from time to time.

CONTRACTS

If a subsidiary requests that DECS procure goods or services on its behalf from a third party, DECS will act as the subsidiary's agent and a DECS employee will execute the necessary contract(s) in the name of the requesting subsidiary. For purposes of executing a contract on a subsidiary's behalf, DECS employees shall have the signature authority levels set forth in DTE Energy Policy GV6 (Signature Authority for Contracts and Financial Transactions) and in effect on the date the contract is executed.

CHARGES

1. Direct charges may be incurred by DECS for specific categories of service requested by and for the benefit of a specific subsidiary within DTE. Direct charges would be incurred and billed pursuant to an authorizing document such as a contract or a service request form (SRF). Direct charges generally flow through the direct assignment process but, on an exception basis with management approval, can be charged directly to the affiliate entity that has requested the service.
2. Direct assignment includes those costs that are incurred by DECS for the general benefit of one or more subsidiaries of DTE. Most expenses for DECS' services will be charged using this direct assignment process and will be assigned using allocation methodologies that comply with generally accepted accounting principles and regulatory guidelines. These methodologies will be reviewed periodically to assure the continuing appropriateness of their application and parameters.

INVOICING

The direct assignment process will involve creating a cost pool from the various corporate support functions within DECS. The pooled costs at the DECS level, in addition to DTE O&M expenses, will be assigned to subsidiaries that use DECS services, based upon approved assignment formulas. Direct assignment costs will be posted automatically to each subsidiary's ledger as expenses and as accounts payable to DECS. Separate invoicing is not considered necessary to the process. A reconciliation document will be prepared each month showing the total amount billed by DECS and the amounts allocated and billed to each of the subsidiaries. The invoicing process described here may be modified from time to time, as needed.

SETTLEMENT

The DECS costs billed to subsidiaries must be settled on a monthly basis that will be facilitated through the use of Intercompany Loans.

DISPUTE RESOLUTION

Any dispute concerning the propriety of any cost assignment should be communicated immediately in writing to the Manager responsible for overseeing the process. If the dispute cannot be resolved within thirty days after it has been raised, the matter shall be forwarded to the Vice President and Controller of DTE for resolution. The decision rendered by the Vice President and Controller or his/her designate shall be binding. The initiation of the dispute resolution

process will not be a reason to delay payment of any charges that have been assigned.

TERM

The term of this Agreement shall be a period of one year from the date hereof and from year to year thereafter, unless superseded by a new agreement or revoked by the then current DTE Energy Company Chief Executive Officer or his/her designate.

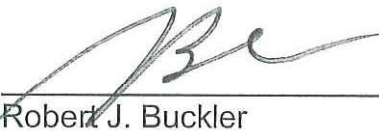
NEW PARTIES

Any corporation, company, partnership or other entity that is controlled, directly or indirectly, by DTE or one of its subsidiaries will automatically become a party to this Agreement for any transactions with DTE or its utility and non-utility subsidiaries.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.



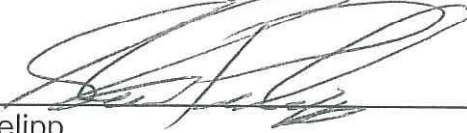
Gerard M. Anderson
President and Chief Operating Officer
DTE Energy Company; and
President and Chief Operating Officer
DTE Energy Corporate Services, LLC; and
President and Chief Operating Officer
DTE Energy Resources



Robert J. Buckler
President and Chief Operating Officer
The Detroit Edison Company; and
President and Chief Executive Officer
Wolverine Energy Services, Inc.



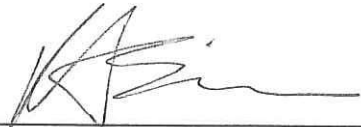
Gerardo Norcia
President
Michigan Consolidated Gas Company



Steven Prelipp
President
DTE Gas Resources, Inc.



Dave E. Meador
President
Syndeco Realty Corporation



Knut A. Simonsen
President
DTE Energy Ventures, Inc.

DTE ENERGY COMPANY
Subsidiary Company Master Service Agreement

This Agreement, effective as of April 2, 2007 by, between and among DTE Energy Company (DTE) and all of its utility and non-utility subsidiaries, as they may be created or dissolved from time to time. For the purposes of this Agreement, The Detroit Edison Company and Michigan Consolidated Gas Company are "utility" subsidiaries. Most other subsidiaries of DTE are "non-utility" subsidiaries. This Agreement supersedes the prior Agreement on this subject dated April 20, 2004.

DTE Energy Company is a diversified corporation that includes utility electric and gas utility operations along with various non-utility subsidiaries. The majority of its employees, resources and facilities are dedicated to the utility businesses. DTE recognizes that certain work transcends subsidiaries. DTE also recognizes the business need for subsidiaries' resources to be shared and utilized by one another in the normal course of business. At the same time, DTE understands that no subsidiary can be allowed to benefit from this access and use common employees, resources and facilities without proper reimbursement to the subsidiary maintaining ownership of said resources and assets. To that end, the parties to this agreement establish this policy that governs transactions between or among the various DTE subsidiaries.

1. DTE and its subsidiaries agree that no utility subsidiary will subsidize any other utility or non-utility subsidiary.
2. DTE and its subsidiaries agree to maintain accounting, control and record-keeping systems that will help ensure that all transactions between or among subsidiaries will be appropriately identified, valued, billed and charges therefor paid.

Non-compliance with the state regulatory policy and procedures pertaining to transactions covered by this agreement is not acceptable and will be expeditiously remediated. Any issues regarding non-compliance with applicable regulatory policy and procedures will be reported immediately to appropriate management. The duty of management is to resolve any issues promptly. Where any management discretion may be exercised, the resolution shall be in favor of the utility subsidiary for the benefit of its customers.

AGREEMENT TO FURNISH SERVICES

Upon request and as available, a utility subsidiary shall furnish to a utility and/or non-utility subsidiary the products and services requested so long as providing them does not, in the sole judgment of the utility subsidiary, interfere with its primary obligation to provide utility services to the public. Non-utility subsidiaries may also be asked to furnish products and/or services to a subsidiary. General

corporate support services will be provided to all DTE subsidiaries by DTE Energy Corporate Services, LLC ("DECS").

The word "Recipient," when used in this Agreement, shall mean the DTE subsidiary that is receiving the product or service. The word "Provider," when used in this Agreement, shall mean the DTE subsidiary that is providing the product or service. The parties to this Agreement may render, and shall be appropriately compensated for, such products or services as agreed upon. Any such products or services shall be rendered subject to the terms and conditions of this Agreement.

The means by which DTE subsidiaries are to substantiate the scope and pricing parameters of particular agreements is through the use of a Contract, a Service Level Agreement, a Service Request Form or other appropriate documentation. The subsidiaries will determine which form of documentation fulfills their needs.

1. A Contract would be used to document a product or service arrangement of a broad nature that requires extensive description. A contract is usually between two parties and both parties will authorize the agreement. A subsidiary company contract is similar to a contract one would prepare with a third party company.
2. A Service Level Agreement (SLA) would be used to document a product or service arrangement of a broad nature that requires an average amount of description. As such, an SLA would often involve more than two subsidiaries and may require the authorization of the DTE Chief Executive Officer and/or other Senior Management representative on behalf of all the parties.
3. The Service Request Form (SRF) would be used to document a product or service arrangement that has a concise and specific nature. This is the simplest form of documentation that can be used to explain the nature of a subsidiary transaction.

CHARGES

Charges for Utility Subsidiary Products and Services: For all products or services provided to non-utility subsidiaries by a utility subsidiary under this Agreement, the Recipient shall pay the Provider for the labor, materials, and other expenses pertinent to such product or service at the fully loaded cost, or fair market value, whichever is greater. For services provided by one utility subsidiary to another utility subsidiary, Recipient shall pay the Provider the fully loaded cost of the product or service.

Charges for Non-Utility Subsidiary Products and Services: For all products or services provided to utility subsidiaries by a non-utility subsidiary (except DECS)

under this Agreement, the Recipient shall pay the Provider for the labor, materials, and other expenses pertinent to such product or service at the fair market value thereof or 10% over the fully loaded cost, whichever is less. For all products or services provided by DECS to utility subsidiaries under this Agreement, the Recipient shall pay DECS for the labor, materials and other expenses pertinent to such product or service at the fair market value thereof or fully loaded cost, whichever is less. Except for products and services provided by DECS, service provided by one non-utility subsidiary to another non-utility subsidiary, Recipient shall pay the Provider the negotiated price for the product or service. For all products or services provided by DECS to non-utility subsidiaries, Recipient shall pay DECS for the labor, materials and other expenses at the fully loaded cost.

Labor: All charges for labor services under this Agreement that are cost based shall be fully loaded and include direct labor costs plus an amount necessary to cover benefits provided to the employees rendering the services.

Third Party Vendors: To minimize inter-subsidary billing as much as possible, all statements from third party vendors for the provision of products or services that can be identified with a particular Recipient shall be addressed directly to that Recipient.

BILLING AND PAYMENT

Billing Methods: For unique products or services provided under this Agreement, Provider will supply Recipient with an invoice for the charge(s) due. Recipient shall pay the Provider by the statement due date. The invoice shall be rendered on or about the same time each month for services provided in the previous month, and shall be accompanied by information sufficient to identify the type and amount of products and/or services received. In the event that the Provider cannot render a statement based upon actual data, it may render the statement based on estimated data with any reconciliation using actual data to be reflected in the next monthly statement.

For services of a generalized nature routinely provided under this Agreement, a direct assignment process will be used to charge the Recipient. The direct assignment process will involve creating a cost pool from the various corporate support functions within DECS. The pooled costs at the DECS level, in addition to DTE O&M expenses, will be assigned to subsidiaries that use DECS services, based upon approved assignment formulas. Direct assignment costs will be posted automatically to each subsidiary's ledger as expenses and as accounts payable to DECS. Separate invoicing is not considered necessary to the process. A reconciliation document will be prepared each month showing the total amount billed by DECS and the amounts allocated and billed to each of the subsidiaries. The invoicing process described here may be modified from time to time, as needed.

Payment Disputes: In the event that a Recipient contests any portion of a statement for products or services, the total amount shall nevertheless be paid by the due date. The Recipient must then notify the Provider in writing, also by the due date, specifying the disputed charge. If the Recipient and the Provider cannot resolve the dispute within thirty days after notice of a disputed charge, the matter shall be forwarded to the Vice President and Controller of DTE for resolution. The decision rendered by the Vice President and Controller shall be binding upon the subsidiaries.

Late Payment: In the event that the Recipient does not pay the total amount due, interest on the unpaid amount will accrue each month at the average monthly market rate for A2/P2 commercial paper while the amount remains unpaid.

TERM

The term of this Agreement shall be period of one year from the date hereof and from year to year thereafter, unless superseded by a new agreement or revoked by the then current DTE Energy Company Chief Executive Officer or his designate.

NEW PARTIES

Any corporation, company, partnership or other entity that is controlled, directly or indirectly, by DTE or one of its subsidiaries will automatically become a party to this Agreement for any transactions with DTE or its utility and non-utility subsidiaries.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.



Gerard M. Anderson
President and Chief Operating Officer
DTE Energy Company; and
President and Chief Operating Officer
DTE Energy Corporate Services, LLC; and
President and Chief Operating Officer
DTE Energy Resources



Robert C. Buckler
President and Chief Operating Officer
The Detroit Edison Company; and
President and Chief Executive Officer
Wolverine Energy Services, Inc.



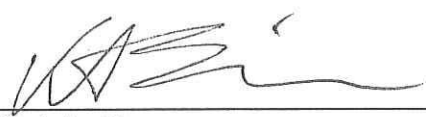
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Michigan Consolidated Gas Company



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President
DTE Gas Resources, Inc.



Dave E. Meador
President
Syndeco Realty Corporation



Knut A. Simonsen
President
DTE Energy Ventures, Inc.