STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

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In the matter of the application of	)	
DTE ELECTRIC COMPANY	)	
for approval of depreciation accrual rates and other	)	Case No. U-21772
related matters	)	

QUALIFICATIONS AND DIRECT TESTIMONY OF

MARCELINE A. CHAMPION

MICHIGAN PUBLIC SERVICE COMMISSION

May 22, 2026

QUALIFICATIONS OF MARCELINE A. CHAMPION
CASE NUMBER U-21772
PART I

Q. Please state your full name and business address for the record.

A. My name is Marceline A. Champion (she/her), and my business address is 7109 W. Saginaw Highway, Lansing, MI 48917.

Q. By whom are you employed and in what capacity?

A. I am employed in the Energy Resources Division of the Michigan Public Service Commission (MPSC or Commission). I am a Public Utilities Engineer in the Resource Optimization and Certification Section (ROC), which is responsible for assisting in the implementation of Public Acts 341 and 342 of 2016, as amended by Act 231 of 2023, and evaluating applications for transmission siting pursuant to Public Act 30 of 1995.

Q. What is your educational background?

A. I earned a Bachelor of Science in Biosystems Engineering, with a Concentration in Ecosystems Engineering, from the College of Engineering and a Minor in Environmental and Sustainability Studies from the College of Natural Science at Michigan State University (MSU) in 2019. In 2021, I attended several training seminars, including the Institute for Public Utilities' Power Grid School I and II, the Wisconsin Public Utility Institute's Regional Transmission Organization Fundamentals training course, and the National Association of Regulatory Utility Commissioners' (NARUC) Fundamentals of Resource Adequacy course. In 2023, I attended NARUC's How To Be An Effective Witness training. In March 2026, I attended NARUC's Depreciation: Fundamental Concepts and Current Issues training session.

Q. What are your professional experiences?

A. In 2016, I worked as a Student Assistant for Dr. Eric Hanson in MSU's Department of Horticulture. I maintained several hundred raspberry and blackberry plants for a research

study of several emerging organic fertilizers and pesticides, built irrigation systems, harvested and recorded yield data by section, and performed other tasks for the department. In 2018, I began working for Enviroweather, a program within MSU, as a Student Technician. I installed, maintained, and programmed new weather stations across Michigan. I conducted several special projects during this time, including completing a feasibility study for a proposed microclimate research project, building a solar-battery powered smart irrigation system, and developing Excel tools for weather data analysis.

In 2020, I accepted a position as a Public Utilities Engineer in the ROC Section of the MPSC. I am responsible for evaluating regulated utilities' integrated resource plans (IRPs) and analyzing supply and demand side resource investment. I am involved in reviewing Requests For Proposals (RFP) and Voluntary Green Pricing (VGP) programs. I am responsible for the evaluation of Power Purchase Agreements, Build Transfer Agreements, and Engineering, Procurement, and Construction contracts fulfilling capacity and energy needs identified in approved IRP Proposed Courses of Action and to meet VGP subscriptions. I participated in several MI Power Grid workgroups, where I assisted with all aspects of the stakeholder process and report writing. I am responsible for updating the MPSC's annual regional fuel mix and emissions data page. In 2024, I co-authored the Upper Peninsula Energy Report, pursuant to Section 51(5) of Act 235. And in 2025, I co-authored voluntary guidelines for Act 30 applications.

Q. Have you previously filed testimony in a contested case before the Commission?

A. Yes. I have prepared and filed testimony in the following cases before the Commission:

- Case No. U-20793: DTE Energy's 2019 DR Reconciliation case;
- Case No. U-20836: DTE Energy's 2022 Electric Rate Case;

- Case No. U-21097: NSP's 2021 Electric Rate Case;
- Case No. U-21090: Consumers Energy Company's 2021 IRP;
- Case No. U-21224: Consumers Energy Company's 2022 Electric Rate Case;
- Case No. U-21172: DTE Energy's Voluntary Green Pricing Case;
- Case No. U-21374: Consumers Energy Company's Voluntary Green Pricing Case;
- Case No. U-21375: DTE Energy's Voluntary Green Pricing Case;
- Case No. U-21471: METC's Act 30 Certificate of Public Need and Convenience Case;
- Case No. U-21809: Upper Peninsula Power Company's 2025 IRP; and
- Case No. U-21870: Consumers Energy Company's 2025 Electric Rate Case.
- Case No. U-21985: Consumers Energy Company's River Hydroelectric Sale Case

Q. What is the purpose of your testimony?

A. I will be presenting MPSC Staff's (Staff) review and recommendations regarding DTE Electric Company's (DTE or the Company) proposed depreciation rate for Energy Storage Plant additions made after December 31, 2023 and recommendations for future depreciation filings.

Q. Are you sponsoring any exhibits?

A. Yes. I am sponsoring the following exhibits:

- Exhibit S-3.1: Discovery response on depreciation schedule for Account 363;
- Exhibit S-3.2: Discovery response on proposed service life from Account 387.3;
- Exhibit S-3.3: Slocum Battery Energy Storage System decommissioning study; and
- Exhibit S-3.4: Discovery response on decommissioning studies for Account 387.3 projects.

Q. Were these exhibits prepared by you or under your supervision?

A. Yes.

Q. What accounts do you refer to when discussing energy storage assets?

A. There are two relevant accounts: account 363, which contains two battery storage pilot projects, and account 387.3, which is a new account created by FERC Order 898 and will contain future utility-scale battery storage assets.[1]

Q. What depreciation rate was approved for account 363 in the Company's previous depreciation case?

[1] Direct Testimony of Company Witness Z. Gatia, p. 10.

A. The December 6, 2018 Order in Case No. U-18150 approved a depreciation rate of 6.67%, which amounts to a 15-year service life.[2]

Q. What depreciation rate is the Company requesting in this case for account 363?

A. The Company is requesting a depreciation rate of 8.05% for account 363.

Q. Is the Company requesting a change to the service life of the assets?

A. No.

Q. Why is this rate being requested if the service life of the underlying assets is not changing?

A. This is to account for a redistribution in the year 7 reserve by $163,351, as shown in Staff Exhibit S-3.1.

Q. When is the Company proposing to implement this depreciation rate?

A. Staff Exhibit S-3.1 indicates the rate would take effect in 2028, or year 8, and remain at 8.05% until the proposed end of life of the current assets in 2037.

Q. What depreciation rate is the Company proposing for account 387.3?

A. The Company proposes a rate of 6.67%, consistent with an expected service life of 15 years, for new energy storage assets under account 387.3.[3]

Q. What basis does the Company have for proposing a 15-year service life for these assets?

A. In response to Staff discovery, the Company provided several external sources supporting a 15 year service life.[4] Specifically, the United States Environmental Protection Agency's Power Sector Modeling Platform v6 documentation and National Renewable Energy

[2] The rate schedule approved in the December 6, 2018 order stipulating the depreciation rate was submitted to the docket on April 4, 2019 and corrected on July 16, 2019. The 6.67% depreciation rate for Account 363 can be found on page 2 of Attachment A.
[3] Direct Testimony of Company Witness Z. Gatia, p. 10.
[4] Staff Exhibit S-3.2

Laboratory's Cost Projections for Utility-Scale Battery Storage publication both assume a 15 year life for energy storage assets.[5]

Q. What is the net salvage rate recommended for Account 363?

A. According to Company Witness Gatia's testimony, the net salvage rate for Account 363 is 0%.[6]

Q. Did the Company conduct a decommissioning study for the assets currently in account 363, Slocum Battery Energy Storage Facility (Slocum)?

A. Yes, the Company commissioned Sargent and Lundy LLC to conduct a decommissioning study for its Slocum facility. The Company provided this study in response to Staff discovery and is included as Staff Exhibit S-3.3.

Q. How does the decommissioning study propose to handle end-of-life of the batteries?

A. As stated on page 7 of the decommissioning study, the study includes recycling and transportation of the batteries to a battery recycling company.

Q. What are the costs associated with the removal of the batteries?

A. The study includes three cost categories associated with the removal of the batteries. On page 4 of Appendix A., in phase 10.41.00, the line item DE-ENERGIZE/DISCONNECT/REMOVE ENERGY SEGMENT (BATTERY CONTAINER) has a total cost of $282,472. On page 5 of Appendix A., in phase 21.19.00, the line-item DISPOSAL FEE, "BATTERY RECYCLERS OF AMERICA" has a total cost of $744,240 and line-item TRANSPORTATION, TO "BATTERY RECYCLERS OF

[5] Staff Exhibit S-3.2.
[6] Direct testimony of Company witness Z. Gatia, p. 11.

AMERICA", DALLAS, TX has a total cost of $251,166. Thus, the total cost of removal for the batteries is estimated to be $1,277,878.

Q. Does Staff have any recommendations regarding battery removal assumptions in the Company's decommissioning studies going forward?

A. Yes. While the decommissioning study for Slocum references recycling and transportation costs, as described above, there is a lack of information provided on potential revenues derived from the recycling. Additionally, the potential value from lithium-ion recycling is likely to continue to increase as these supply chains develop and lithium-ion batteries continue to proliferate. The United States Department of Energy's Critical Materials Report, published in 2023, classifies Lithium as near critical in the near term (2023-2025) and critical in the medium term (2025-2035).[7] The Critical Materials Report also acknowledges the challenges of Lithium-ion battery recycling but anticipates growth.[8] These factors create an opportunity for increased revenues from recycling. Staff recommends the Commission require the Company to conduct benchmarking of the potential value and costs associated with recycling its batteries and report the results in its next depreciation case.

Q. Did the Company conduct a decommissioning study for Account 387.3 battery storage assets?

A. No. However, Company witness Gatia testified that the Company has engaged Sargent & Lundy to conduct decommissioning studies for the first two projects to reach Commercial

[7] United States Department of Energy, *Critical Materials Assessment 2023*, pp. xiii &106.
[8] *Id.*, p. 84.

Operation Dates in 2025 and 2026. The first of these, for the Trenton Channel Battery Energy Storage System (BESS) project, was completed in April 2026.[9]

Q. What is the net salvage value assigned to Account 387.3?

A. Presumably, the net salvage would be the same as Account 363, 0%. This will need to be established in the Company's next depreciation case when decommissioning studies are complete and plants are in-service.

Q. Does Staff have any recommendations regarding future depreciation cases filed by the Company?

A. Yes. Staff recommends the Commission require the Company to provide analysis and supporting evidence, including any completed decommissioning studies, for BESS-related accounts regarding appropriate decommission costs and net salvage rates, including the results of the benchmarking recommended above. Staff also recommends the Commission order the company to file its next depreciation case within four years of receiving an order in this case.

Q. Why is Staff recommending the Company return within four years for its next depreciation case?

A. Other Staff witnesses present further reasoning, but the Company is expected to add a significant amount of Energy Storage capacity to its portfolio in the next four years. It is in the best interest of rate payers to establish appropriate depreciation rates, decommissioning costs, and net salvage values based on decommissioning studies and historical data. The Company will have such data earlier than five years from now, and based on the timing

[9] Staff Exhibit S-3.4

and quantity of storage expected to be deployed in the next few years, it is imperative that the Company return sooner to ensure the appropriate depreciation rates for these assets.

Q. Does this conclude your testimony?

A. Yes.

STATE OF MICHIGAN

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Case No. U-21772

In the matter of the application of
DTE Electric Company
for approval of depreciation accrual
rates and other related matters.

QUALIFICATIONS AND DIRECT TESTIMONY OF

JAMES E. LA PAN

MICHIGAN PUBLIC SERVICE COMMISSION

May 22, 2026

Q. Please state your name and business address.

A. My name is James E. LaPan and my business address is 7109 West Saginaw Highway, Lansing, MI.

Q. Who are you currently employed by and in what position?

A. My employer is the Michigan Public Service Commission (MPSC or Commission) and my job title is Public Utility Engineer.

Q. What are your responsibilities in your current position?

A. My current responsibilities consist of assisting with Staff's analysis of natural gas and electric utility depreciation rate case filings. This includes determining the remaining book value of current assets, performing life and net salvage analysis, and reviewing the terminal costs estimates associated with historic Manufactured Gas Plant (MGP) Facility remediation, as presented in utility natural gas rate case filings. Furthermore, as requested, I am involved in studies of all facilities in former and current natural gas and electric utility plants. Such studies are conducted through on-site review and examination via walk-throughs, along with interviews with Company subject matter expert personnel of each facility as needed. Additional reviews of facility operations, environmental compliance, asset retirement obligation, system and site integrity, and plant demolition and decommissioning costs are also part of my duties. As requested, I have provided technical presentations regarding specialized topics of interest; most recently, this involved an internal Commission Staff training session where I presented an explanation of the review criteria for MGP remediation activities and costs and how compliance and prudence are determined.

Q. Would you please describe your educational background and work experience?

A. I earned a Bachelor of Science in Biosystems Engineering from Michigan State University (MSU) in August 2006. Prior to attending MSU, I was in the honors program at Delta College. While attending Delta College, I was employed at Delphi Corporation as an engineering apprentice from May 2000 through August 2002. During this apprenticeship, I worked with engineering professionals to address technical issues, including state and federal regulatory compliance issues related to onsite electric generation, hazardous material handling, and wastewater treatment. I was directly involved in the activities surrounding the decommissioning and demolition of Delphi's Chassis Plant 2. I was also involved in the development of several programs and operational procedures that dealt with the capture and reuse of spent materials, in particular, waste sludge from Delphi's wastewater treatment facility. After transferring to MSU, I was employed by the Statewide Planning Section of the Michigan Department of Transportation (MDOT) in a student assistant position from June 2005 through June 2006. My duties included providing technical support for the implementation and assignment of federal grant money under the Congestion Mitigation and Air Quality Control (CMAQ) program for project proposals submitted. My assistance with the development of modeling and forecasting programs was used to aid in the qualification, quantification, and prioritization of those proposals.

Q. Have you attended any additional courses of study or any professional seminars?

A. Yes. I have regularly attended the annual meetings and attended the following classes offered by the Society of Depreciation Professionals (SDP): "Depreciation Basic," "Life

and Net Salvage Analysis," "Analyzing the Life of Real-World Property," and "Preparing and Defending a Depreciation Study" in September 2012, September 2013, September 2014, and September 2015, respectively. I last participated in annual training at the Society of Depreciation Professionals in 2017. While employed at the MPSC, I attended the Electric Utility Consultants, Inc (EUCI) annual conference on "Plant Retirement and Remediation: Mitigating Risk, Cost and Liability of Deactivated Assets" and the Institute of Public Utilities (IPU) advanced regulatory studies program. I last participated in annual training seminars in depreciation of regulated utilities provided by the National Association of Regulatory Utility Commissioners (NARUC) in 2018. In August 2006, I attended NARUC's two-week training program for regulatory professionals held each year on the campus of Michigan State University.

Q. Have you prepared testimony for any other proceedings?

A. Yes. I have prepared testimony for the following proceedings:

Case Number	Company	Subject/Type
U-15506	Consumers Energy Company	Rate Case
U-15702	SEMCO Energy Gas Company	GCR Plan Case
U-15985	Michigan Consolidated Gas Co.	Rate Case
U-15896	Consumers Energy Gas Company	Rate Case
U-16125	SEMCO Energy Gas Company	Capacity Involvement
U-16117	Detroit Edison	Depreciation Case
U-16418	Consumers Energy Company	Rate Case
U-16054	Consumers Energy Company	Depreciation Case
U-16055	Consumers Energy & Detroit Edison	Depreciation Case
U-16801	Indiana Michigan Power Company	Rate Case
U-16855	Consumers Energy Company	Rate Case
U-16938	Consumers Energy Company	Depreciation Case
U-16999	Michigan Consolidated Gas Company	Rate Case
U-16991	DTE Electric Company	Depreciation Case
U-17643	Consumers Energy Company	Rate Case
U-17882	Consumers Energy Company Gas	Rate Case

U-18124	Consumers Energy Company Gas	Rate Case
U-18424	Consumers Energy Company Gas	Rate Case
U-18452	SEMCO Energy Gas Company	Depreciation Case
U-18467	UPPCo	Depreciation Case
U-20118	DTE Gas Company	Depreciation Case
U-20322	Consumers Energy Gas	Rate Case
U-20359	Indiana Michigan Power Company	Depreciation Case
U-20479	SEMCO Energy Gas Company Gas	Rate Case
U-20642	DTE Gas Company Gas	Rate Case
U-20650	Consumers Energy Gas	Rate Case
U-20940	DTE Gas Company	Rate Case
U-21148	Consumers Energy Gas	Rate Case
U-21308	Consumers Energy Gas	Rate Case
U-21384	DTE Gas Company	Depreciation Case
U-21490	Consumers Energy Gas	Rate Case
U-21973	DTE Gas Company	Rate Case
U-21981	Consumers Energy Gas	Rate Case

Q. What is the purpose of your testimony in this case?

A. The purpose of my testimony is to present Staff's findings and support its recommendations regarding adjustments to the demolition studies of the depreciation application filed by DTE Electric Company (Company).

Q. Are you sponsoring any exhibits in this case?

A. Yes. I am sponsoring the following exhibits:

Exhibit S-2.1	Wire Weights
Exhibit S-2.2	Insulated Cable Scrap Prices
Exhibit S-2.3	500-750 MCM (Bare Bright Inside)
Exhibit S-2.4	Local Recycler Central Michigan
Exhibit S-2.5	Most Recent Rockaway
Exhibit S-2.6	Worth in 1980
Exhibit S-2.7	Staff Tab Wind Parks
Exhibit S-2.8	STDE-3.7 Future Land Use
Exhibit S-2.9	Solar Demo
Exhibit S-2.10	No Decommissioning is Required
Exhibit S-2.11	Response about RS Means
Exhibit S-2.12	STDE-3.5a Costs Deemed Necessary
Exhibit S-2.13	Madison Wind Park
Exhibit S-2.14	Aggregate and Concrete
Exhibit S-2.15	Rates
Exhibit S-2.16	Accruals

Q. Were these exhibits prepared by you or under your direction?

A. Yes. These exhibits were either prepared by me or under my supervision, or they were obtained through discovery.

SUMMARY OF ADJUSTMENTS

Q. Will you please summarize the adjustments Staff is recommending?

A. The following list briefly identifies the areas in which recommended adjustments will be made:

1) Contingencies on project cost estimates;
2) Contingency on gross salvage values;
3) Crane, mob/demob, operators – Project Indirect;
4) Crane travel path (construction equipment) – Construction Indirect;
5) Crane road, parking, and surface areas;
6) Construction and removal, including decompaction of crane pads and temporary roads/travel paths;
7) Subcontractor costs associated with the removal, transport, and disposal of oil;
8) Landfill costs associated with aggregate and concrete;
9) Electric power overhead line drops, surveying and staking, road Commission fees;
10) Utility Project Management costs, and;
11) Landfills.

Staff will also be recommending a disallowance associated with inflated decommissioning costs incurred for the demolition of the low-pressure units at the

Company's Trenton Channel power plant.

RECOMMENDED ADJUSTMENTS

Q. Is it Staff's opinion that the demolition study presented in this case fairly represents the present-day cost of demolishing each of the Company's facilities?

A. No. Staff does not believe that the demolition study uses reasonable assumptions or estimates that fairly represent the present-day cost of demolishing the Company's facilities.

Q. Is the Company required to demolish each of its generation plants to bring the property to market as an unimproved industrial site?

A. No. The Company is not required to incur demolition costs for the potential future use of the site's property. This is, unless, it is specifically stated in a contractual and/or legal agreement between the Company and the property owner for the lease and use of property the Company doesn't own. Examples of these types of properties could include the Company's wind and solar sites.

Q. Has the Company identified any developer or investor that is expressing an interest in redeveloping the property at the Company's generation sites?

A. No. The Company has not identified any potential future land use opportunities as stated in its discovery response STDE-3.7, found in Staff's exhibit S-2.8.

Q. Has the Company provided, or included in the record, any documentation, whether legal or contractually, clearly identifying any requirements or obligations to demolish, decommission, or remove retired generation assets without replacement?

A. No. Exhibit S-2.12 Shows Staff's attempt to obtain information regarding the Company's requirements to incur terminal decommissioning/demolition costs at its generation sites however, the Company only provided an insufficient blanket response indicating that all project costs are "deemed necessary". The Company has not sufficiently supported inclusion of any terminal decommissioning/demolition costs.

Q. Going forward, should the Commission consider no longer allowing the Company to calculate its net salvage rates using estimated decommissioning/demolition costs which are based on some unknown potential of a non-utility developer repurposing a retired generation site?

A. Yes. It is reasonable for the Commission to discontinue inclusion of *terminal decommissioning* costs in the calculation of the net salvage rates, which are a component used in the calculation of the Company's depreciation rates and accrual. That is the answer to this question as posed. However, if the Company provides sufficient evidence supporting their legal or contractual requirement to bring a retired generation site to an improved industrial status, the Commission should consider the adjustments supported by Staff, which are discussed further on in my testimony.

DECOMMISSIONING STUDY ADJUSTMENTS

Renewable Energy Sites

Q. Please describe Staff exhibit S-2.7 – Wind Park.

A. Exhibit S-2.7 consists of four columns. The First column lists project categories for the type of work Sargent & Lundy (S&L) includes in the terminal decommissioning cost

estimates of the Company's Wind Farm generation assets. These are based on the assumptions and methodologies the S&L studies include. These project categories were obtained from the "Report" tab and the "Totals" tab in one of the Company's supporting files titled 33712E Wind Parks. The next column contains the estimated costs S&L derived for its studies which, according to multiple parts within the S&L Studies, are based on several data resources, but mostly from S&L proprietary data, page 52 of exhibit A-6. Staff had to pull this data from the "Report" and "Totals" tabs in the Company's support file 33712E Wind Parks to duplicate the second column. The third column lists the project cost estimates from the Company's supporting file 33712E Wind Farms with Staff's adjustments included. These are the estimated costs Staff recommends the Commission adopt. Finally, the fourth column shows the calculated difference between what the S&L study estimates and what Staff recommends.

Q. What is the difference between the S&L cost estimates and the cost estimates Staff supports?

A. Sargent & Lundy estimates that to decommission the Company's wind assets it will cost $183,280,847[1]. Staff supports a much more reasonable estimate of $46,998,069. Adopting Staff's adjustments will lower the decommissioning cost estimates for the Company's wind assets $136,282,778.

Q. Please explain why Staff has excluded the 15% contingency costs from the S&L study.

A. Staff has excluded the 15% contingency costs added to the S&L study because the level of risk due to unknown factors is extremely low on these types of demolition projects.

[1] The Wind Park Sites Decommissioning Cost Subtotal at the bottom of page 18 in exhibit A-6 has $183,353,463.

Furthermore, a significant portion of the costs in the S&L study are associated with subcontracting the projects out. When a subcontractor submits a bid on a general contractor's project, that bid will include the subcontractor's mark-ups for things like profit and contingency. In this case, the S&L study is adding a contingency to the contingencies already in the subcontractor costs.

Additionally, Sargent & Lundy states, on page 39 of Exhibit A-6, that the cost estimates used in their study have already been inflated to account for things like changes in project assumptions, project constraints and unknown variables. In addition to the allowances added for the items listed above, the S&L estimates also includes costs for line items such as "Show-Up Time" which is a type of contingency to account for unknown adverse weather conditions.

Q. Why does Sargent & Lundy propose to use the gentle dismantlement methodology to decommission the wind turbines at the Company's wind farms versus the much less costly method of toppling over the towers in a safe and controlled manor?

A. According to the discussion portion of the S&L study, page 40 of exhibit A-6, falling the towers with explosives was considered but not chosen because it was considered "more expensive" and this method "could damage the surrounding agricultural land".

Q. Does Staff agree with the S&L position regarding falling the towers with explosives?

A. No. Staff fully supports this method and recommends the Commission adopt Staff's methodology and the resulting adjustments to the costs estimates.

Q. Why doesn't Staff agree with the S&L study's methodology of "reverse construction" to dismantle the wind turbines?

A. The S&L study does not provide sufficient evidence supporting their reasoning to carefully dismantle the towers. Rather, the study dismisses the use of the falling with explosives method by claiming it's more expensive due in part to the required removal and processing of blades, falling the tower, and processing the tower and nacelle for removal. S&L goes on to state that the falling with explosives does not include foundation excavation, demolition, and removal. This is incorrect and inaccurate. The costs for these processes, removal and processing of blades, processing the tower and nacelle for removal, foundation excavation, demolition, and removal, are included in both methodologies. The significant difference between the two methods are all the additional costs associated with the transportation, rental, operation, use of, and damage caused by the crane for reverse construction versus engineered, controlled falling.

The majority of Staff's recommended adjustments for the decommissioning of the Company's wind farms is the result of changing the assumptions and methodology supported by S&L to a more reasonable method, falling with explosives. Staff's method is widely accepted in the industry as evidenced through the Company's recent use of it to decommission the concrete stacks at its Trenton Channel Power Plant site.

Q. Has falling wind turbines with the use of explosives been used in the industry?

A. While the decommissioning of wind generation assets has not occurred often, one of the first commercial use wind farms, put into service 15 years ago, was recently retired in New York. The owners of that site successfully and safely decommissioned those towers with the use of controlled implosion. Staff exhibit S-2.13 Madison Wind Farm.

Q. Based on the methodology Staff supports and recommends for the decommissioning of

the Company's wind farms, please list the associated adjustments to the S&L cost estimates.

A. The following reductions in the cost categories of Civil Work, Construction Indirect, Project Indirect, and Contingency to the S&L cost estimates, as supported in Staff exhibit S-2.7, will result;

Mechanical Equipment	($1,055,775)
Excavation	($1,028,034)
Disposal	($8,979,077)
Landscaping	($1,491,583)
Construction Equipment	($65,772,653)
Project Indirect	($8,864,914)
Contingency	($39,813,130)

Additionally Staff is supporting an increase of $9,277,612 to the salvage values in the S&L study.

Q. Please explain Staff's adjustment to the salvage values.

A. Staff supports two main adjustments to the salvage values. First Staff rejects the Company's application of a negative 15% contingency to the salvage calculation to adjust for fluctuations in the market values of salvageable material. This is absolutely unnecessary and unreasonable. While small fluctuations in the market values occur, the overall trend is continuously positive, as can be seen in the 5 years of data provided in the S&L study. In fact, Staff exhibits S-2.2 Insulated scrap prices, S-2.3 500-750 MCM (Bare Bight Inside), S-2.4 Local Recycler Central Michigan, and S-2.5 Most Recent Rockaway

Prices, the current salvage value for 1 THHN wire is nearly double the 5 year average the S&L study proposes. Second, Staff recalculated the value of copper and aluminum through on the use of more recent average market values. Staff supports the use of $3.12 per pound for copper conductor and $0.67 per pound for aluminum. Staff contends the value of $3.12 per pound is conservatively weighted by averaging the volume of bare bright copper available within the different gauge of wire salvaged in the study, as indicated in Staff's exhibit S-2.1 Wire Weights.

Together, these two main adjustments result in an additional $9,277,612 salvage value as seen reflected in the fourth column on exhibit S-2.7.

Q. What other adjustments did Staff make to the S&L Study?

A. In addition to removing projects and costs associated with the use of a crane to reverse construct the Company's wind farms, Staff also removed $8,224,177 associated with the disposal (Landfill) of aggregate surfacing and concrete foundations. Also, Staff removed $3,074,156 of Project Indirect Costs for Utility Project Management.

Q. Please explain Staff's adjustment to landfill costs for clean aggregate and concrete.

A. While Staff supports the transportation of these materials, Staff rejects the proposed landfill costs for clean aggregate and concrete because, as seen in Staff exhibit S-2.14, there are sufficient facilities throughout Michigan that will accept these products free.

Q. Please explain Staff's adjustment to the Utility Project Management costs.

A. The S&L study describes Owner Costs as Utility Project Management costs and explains that they are a direct correlation of the amount of work the Utility will incur costs for compared to the total cost of the project. Staff has excluded all of the additional work and

costs associated with the reverse dismantling method and these adjustments were 44.8% of the total project therefore, Staff also adjusted the Utility Project Management costs by 44.8%.

Q. Please discuss Staff's adjustment to the S&L study for costs associated with the work projects of removing oil from gearbox to storage drums, disposal fee, and transportation.

A. Staff believes the S&L cost estimates inadvertently include the cost to address all environmental components of decommissioning of the wind farms.

Q. What has lead Staff to conclude that costs associated with bringing a site to cold dry and dark have been double counted?

A. The Company's Exhibit A-6, page 44, exclaims that part of the Owner Costs includes handling hazardous materials and all environmental evaluations prior to the demolition General Contractor's arrival yet there are contractor and subcontractor costs, which are separate from Owner Costs, in the S&L Win Parks study. From page 16 of the Company's Exhibit A-6, the S&L study states "Hazardous material and environmental evaluations, safety planning, and coordination with the demolition contractor are completed by DTE during decommissioning and decontamination." This clearly indicates that these costs are already included in the Owner Costs. Therefore, considering these costs have already been considered within the Owner Costs, Staff recommends removing these duplicative costs.

Solar

Q. Is Staff recommending any adjustments to the Company solar decommissioning cost

estimates?

A. Yes. As seen in Staff's exhibit S-2.9 33779E Solar Demo, Staff has removed the negative 15% contingency on the value of scrap resulting in an additional $340,291 value to scrap and the 15% contingency applied to the project costs resulting in a reduction of $4,199,254. These adjustments reduce the S&L solar demo estimates from $27,657,090 to $23,117,546.

Landfill Sites

Q. Does Staff agree with the Company's proposed estimates for the closure costs of its Sibley Quarry and Range Road Landfills?

A. No. Staff rejects the contingency portion of the costs estimates to close the Company's Sibley Quarry and Range Road landfills. A 15% contingency on projects that have extremely low probability of unknow quantities and details, landfill closure projects are very common, are not supported. These projects have not yet been completed and are simply still estimates which makes applying a contingency unreasonable. Therefore, Staff supports an adjustment lowering these costs estimates $7,070,000.

Steam Generation Sites

Q. What is Staff's position regarding the costs the Company has already incurred for the demolition of the low-pressure units at its Trenton Channel Power Plant site?

A. Staff is supporting a disallowance associated with the inflation costs to decommission the low-pressure units at the Trenton Channel site in 2023 rather than in the late 1970s / early

1980s when the units were retired.

A significant portion of the net salvage calculation are related to the inflation of the cost estimates from current through the proposed end of life of the assets. Decommissioning costs are estimated in today's dollars, as if the demolition is going to occur this year, and then those costs are increased by the inflation rate out to the year the assets are expected to retire. Had the Company complied with this methodology, they would have conducted the decommissioning of those assets when they retired nearly 40 years ago. Therefore, Staff recommends the Commission disallow the difference in costs to demolish those assets 40 years ago compared to what it cost to demolish them in 2023. Staff Exhibit S-2.6 Inflation from 1980, supports the recommended disallowance of $53,100,000.

Rates and Accruals

Q. Briefly describe what affect Staff's proposed adjustments have on the depreciation rates and accruals proposed by the Company.

A. The adjustments Staff support would lower the rates and accruals, as proposed by the Company, in the Steam, Solar, and Wind generation assets.

Q. What depreciation rates and annual accruals do Staff propose for the Steam, Solar, and Wind generation assets?

A. Staff Exhibit S-2.15 – Rates support depreciation rates of 3.70% for Steam, 4.41% for Solar, and 3.54% for Wind. By comparison, DTE is proposing rates of 3.72% for Steam, 4.43% for Solar, and 3.80% for Wind. Similarly Staff Exhibit S-2.16 Accruals supports the annual accruals which would be $250,109,936 for Steam, $7,093,695 for Solar, and

$93,159,534 for Wind. By comparison, DTE is proposing accruals of $251,047,109 for Steam, $7,123,967 for Solar, and $100,032,731 for Wind.

Q. Please explain the development of Staff Exhibit S-2.15 – Rates and Exhibit S-2.16 Accruals.

A. Exhibit S-2.15 was created by entering the decommissioning cost adjustments Staff recommends into Company document called 2024 Electronic Statements (With Formulas). Staff input the adjustments in Tab G. Dismantlement, which is the Company's Statement G in its Depreciation Rate Study, Exhibit A-5. The calculation of the rates and accruals flows through the rest of the document and are displayed in Tab A. Two-Part Rates and Tab B. Two-Part Accruals which are the Company's Statement A and Statement B in their Exhibit A-5, respectively.

Other Recommendations

Q. Does Staff have any additional recommendations or concerns?

A. Yes. As discussed and supported in Staff witnesses Champion and Place direct testimony, Staff recommends the Commission Order the Company to file its next electric deprecation rate case no later than 4 years from the date of the Order in this case.

Q. Does this conclude your testimony at this time?

A. Yes.

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

* * * * *

In the matter of the application of **DTE Electric Company** for approval of depreciation accrual rates and other related matters.	)))))	Case No. U-21772

QUALIFICATIONS AND DIRECT TESTIMONY OF

AMBER L. PLACE, PE

MICHIGAN PUBLIC SERVICE COMMISSION

May 22, 2026

QUALIFICATIONS OF AMBER L. PLACE
CASE NUMBER U-21772
PART I

Q. Please state your full name and business address for the record.

A. My name is Amber L. Place. My business address is the Michigan Public Service Commission's (MPSC or Commission) work site at 7109 West Saginaw Highway, Lansing, Michigan 48917.

Q. By whom are you employed, and in what capacity?

A. I am employed by the MPSC in the Energy Resources Division. I am a Public Utilities Engineer in the Resource Optimization and Certification (ROC) Section, which is responsible for assisting in the implementation of Public Act 341 (PA 341) of 2016, as amended by Public Act 231 (PA 231) of 2023; and Public Act 295 of 2008 as amended by Public Act 342 of 2016, and Public Act 235 of 2023; and evaluating applications for transmission siting pursuant to Public Act 30 of 1995.

Q. Would you please provide an outline of your educational background?

A. I earned a Bachelor of Science degree in Environmental Engineering from Michigan Technological University (MTU) in 2019. During my final semester at MTU, I also did a European Project Semester abroad in Vaasa, Finland at Novia University of Applied Sciences where I worked with a team to conduct a feasibility study on floating solar panel technology. Since joining the Commission, I have also attended the Depreciation: Fundamental Concepts and Current Issues training session sponsored by the National Association of Regulatory Utility Commissioners in March 2026.

Q. Do you have any professional licenses or belong to any professional organizations?

A. Yes. I hold a Professional Engineer license in the State of Michigan. I additionally am a member of the National Society of Professional Engineers and a member of Michigan Association of Environmental Professionals.

Q. Would you please outline your professional working experience?

A. During the summer of 2017, I began working as an Environmental Engineering Intern at Indian Health Service within the Division of Sanitation Facilities Construction. I was responsible for assisting in the design, survey, and inspection of construction sites to serve water and wastewater treatment systems for tribal reservations in Michigan, Minnesota, and Wisconsin.

During the summer of 2018, I was a Process Engineering Intern at Voith Meri Environmental Solutions, Inc and was responsible for conducting peer reviewed article research and providing technical assistance to clients on customized process solutions in the areas of water, sludge, reject and residuals, waste to energy and recycling products.

In June of 2019, I began working at The Mannik and Smith Group, Inc. (MSG) as a Staff Environmental Engineer. I was responsible for conducting geologic and hydrogeologic site investigations, remediation, design, and emergency response activities at projects with environmental contamination to attain broader compliance with Part 201 and Part 213 of the Natural Resources and Environmental Protection Act (NREPA), 1994 PA 451.

In September of 2020, I began working at TriMedia Environmental and Engineering Services, LLC. (TriMedia) as a Staff Environmental Engineer. I was responsible for conducting geologic and hydrogeologic site investigations, remediation and emergency response activities, and compliance monitoring at solid waste facilities and at projects with environmental contamination to attain broader compliance with Part 115, Part 201, and Part 213 of NREPA.

In July of 2021, I began working at the Michigan Department of Environment, Great Lakes and Energy (EGLE) within the Remediation and Redevelopment Division (RRD) as an

Environmental Quality Analyst. My responsibilities included managing investigation, remediation, and enforcement activities at complex sites of environmental contamination for three (3) counties in the Upper Peninsula of Michigan pursuant to Part 201 and Part 213 of NREPA. I also served as a member of the RRD Engineering and Contract Assistance Team to support staff with engineering related questions, engineering reviews, and recommendations to maximize the efficiency and effectiveness of state-funded projects. I was also a member of multiple RRD work groups including the Non-Aqueous Phase Liquids technical assistance and program support (TAPS) team, the In-Situ Remediation TAPS team, the Leaking Underground Storage Tank work group, the Michigan Risk-Based Corrective Action Part 213 Form work group, Petroleum Vapor Intrusion work group, and the RRD Michigan Healthy Climate Plan subcommittee.

In March of 2024, I began working within the EGLE Drinking Water and Environmental Health Division as a Noncommunity Surface Water Engineer where I was responsible for providing engineering review of construction permits and technical documents, and surveillance of public water supplies as defined by the Michigan Safe Drinking Water Act (SDWA) for 12 noncommunity surface water systems statewide.

In June of 2025, I began working within the EGLE Materials Management Division (MMD) as the Michigan Solar For All (MISFA) Program Engineer where I conducted research and analyses supporting successful deployment of the MISFA program including electric reliability, energy resiliency, and solar and storage equipment types and operation and helped develop, evaluate, and manage MISFA program pilot projects. During this time I additionally worked on temporary assignments including providing program

administration for MMD's Energy Services programs related to grid infrastructure and resiliency.

While at EGLE, I also participated in a two (2) year Fellowship with Govern for America from June 2022 to June 2024. Over the course of the fellowship, I participated in a research project with another fellow on how to incorporate equitable treatment and meaningful involvement within EGLE. The research project utilized the Michigan Environmental Justice Screening tool, MiEJScreen, to assist in examining and mapping environmental, health, and socioeconomic conditions across Michigan communities.

In January of 2026, I accepted my current position as a Public Utilities Engineer in the ROC Section of the MPSC.

Q. Have you previously filed testimony before the Commission?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide MPSC Staff's (Staff) review and recommendations to the Commission regarding DTE Electric Company's (DTE or Company) depreciation studies and analysis conducted for its solar and wind renewable energy facilities.

Q. Are you sponsoring any exhibits?

A. Yes. I am sponsoring the following exhibits:

Exhibit S-1.0: Company Response to Staff Discovery on Solar and Wind Plant Accounts

Exhibit S-1.1: Company Response to Staff Discovery on Solar Plant Account Listings

Exhibit S-1.2: Company Response to Michigan Environmental Council Discovery on Useful Life for Solar and Wind Assets

Exhibit S-1.3: Company Response to Staff Discovery on Solar Land Details

Confidential Exhibit S-1.4: Company Response to Staff Discovery on Easement Terms for Extension

Exhibit S-1.5: Company Response to Staff Discovery on Renegotiating Easement Term Agreements

Exhibit S-1.6: Company Response to Staff Discovery on Manufacturer Solar Photovoltaic Module Warranty

Exhibit S-1.7: Company Response to Staff Discovery on Solar Site Maintenance Plans

Exhibit S-1.8: Company Response to Staff Discovery on the Conditions of Manufacturer Solar Photovoltaic Module Warranty

Exhibit S-1.9: Company Response to Staff Discovery on Wind Land Details

Exhibit S-1.10: Company Response to Staff Discovery on Manufacturer Wind Turbine Design Certification

Exhibit S-1.11: Company Response to Staff Discovery on Wind Site Maintenance Plans

Exhibit S-1.12: Company Response to Staff Discovery on Decommissioned Solar Site Locations

Exhibit S-1.13: Company Response to Staff Discovery on Solar Photovoltaic Module Benchmarking

Exhibit S-1.14: Company Response to Staff Discovery on Solar Photovoltaic Module Reuse

Exhibit S-1.15: United States Department of Energy Solar Photovoltaic Module Recycling Facility Locations

Q. Were these exhibits prepared by you or under your direction?

A. Yes.

PLANT ACCOUNT FOR SOLAR ASSETS

Q. What depreciation rate schedule and accruals is DTE currently implementing?

A. The Commission approved depreciation rates along with various other depreciation-related accounting, policies, and ratemaking filed in a settlement agreement in Case No. U-18150.[1] The Commission approved the Company's motion for extension to file its next depreciation case on or before December 31, 2025, based on plant balances as of December 31, 2023.[2]

Q. What subaccounts is the Company currently utilizing for the Solar Production Plant Account?

[1] December 6, 2018 Order in Case No. U-18150.
[2] November 21, 2024 Order in Case No. U-18150.

A. As stated on page 18 of Company witness Kimbugwe A. Kateregga's Exhibit A-5:

Solar Production Plant

Account 341.01: Structures and Improvements

Account 346.01: Miscellaneous Power Plant Equipment

Account 361.00: Structures and Improvements

Account 362.01: Station Equipment

Q. What subaccounts for the Solar Production Plant Account had solar assets which were installed or became operational since the Commission approved them in Case No. U-18150?

A. According to the response included in Staff Exhibit S-1.0, the Company had solar assets that were installed or became operational after December 31, 2015, in subaccounts Other Production Plant Account 341.01 - Structures and Improvement and Distribution Plant Account 361.00 - Structures and Improvements.

Q. Has the Company provided any further information on the assets currently listed in the Solar Production Plant subaccounts, Accounts 341.01 and 361.00?

A. Yes. The Company provided a listing of current assets in Accounts 341.01, 361.00, and 362.01 in response to a Staff discovery request, as seen in Staff Exhibit S-1.1. The Company indicated errors with Account 361.00. Upon further review, the Company stated assets totaling $1,452,075 in Account 361.00 belonged in Account 362.01. As a result of this transfer, the balance in Account 361.00 should be reduced to zero (0).

Q. Has Staff reviewed the listing of current assets in Accounts 341.01, 361.00, and 362.01 provided by the Company?

A. Yes. Staff conducted a review of the listing of current assets in Accounts 341.01, 361.00, and 362.01 provided by the Company on April 29, 2026.

Q. Is this error identified by the Company expected to impact depreciation-related accounting and accruals for the Solar Production Plant Account?

A. Yes.

Q. What are Staff's recommendations related to the Solar Production Plant Account?

A. Staff recommends the Company provide the Solar Production Plant Account impacts in rebuttal testimony.

USEFUL LIFE FOR SOLAR AND WIND ASSETS

Q. Is the Company proposing to change the useful life for its renewable solar and wind plants?

A. Yes. The Company is proposing to increase the useful life from the current 23 and 26 years to 30 years for all solar and wind assets, respectively[3].

Q. What basis does the Company have for proposing this increase?

A. In response to a discovery request from the Michigan Environmental Council, and included as Staff Exhibit S-1.2, the Company stated current industry practice and benchmarking generally supports 30 years of economic service life for both land-based wind and utility-scale wind and utility-scale solar PV assets.

Solar Assets

Q. Does the Company own the land of the solar site locations?

A. According to the response included in Staff Exhibit S-1.3, the Company owns the land for three (3) of approximately 30 solar site locations.

[3] Direct Testimony of Company witness Gatia, ZRG-10, lines 4-6.

Q. For the solar site locations where the land is not owned by the Company, does the Company have a land contract in place?

A. According to the response included in Staff Exhibit S-1.3, the Company has initial easement terms of 20 years with one (1) optional 10-year extension at the Company's sole option for 18 of the solar site locations; initial easement terms of five (5) years with three (3) optional 5-year extensions for four (4) of the solar site locations; initial easement terms of 20 years with mutual consent extension for three (3) of the solar site locations; an initial easement term of 25 years with no optional extension for one (1) solar site location; and one (1) solar site location has a perpetual easement term agreement .

Q. Does Staff find the easement terms for extension reasonable?

A. Yes. The Company provided example language of the easement terms for extension in response to a Staff discovery request. The Staff Exhibit S-1.4 is confidential and being filed under seal with the MPSC.

Q. Does the Company have solar site locations where the land contract duration will not meet or exceed the 30-year useful life the Company is proposing for solar assets?

A. Yes. The solar site locations have been identified by Staff in Table S-1 below.

TABLE S-1: Solar Site Locations with Easement Terms Less than Proposed Useful Life

Solar Site	**Year in Service**	**Easement Term**	**Year Easement Term Expires**	**30 Years From Year in Service**
UM Information Science	2013	5 years with 3 additional 5-year terms - amendment signed in 2016	2033	2043
UM North Campus Research Complex (Plymouth Rd)	2012	5 years with 3 additional 5 year terms - amendment signed in 2016	2032	2042

Ford Wayne Assembly Plant	2011	5 years with 3 additional 5 year terms	2031	2041
Blue Cross Blue Shield	2011	20 year with mutual consent extension	2031	2041
Ford Head Quarters	2015	5 years with 3 additional 5 year terms	2035	2045
Ypsilanti	2016	20 year with mutual consent extension	2036	2046
O'Shea	2017	20 year with mutual consent extension	2037	2047
Ford Rooftop	2021	25 year	2046	2051

Q. Has the Company taken any steps towards renegotiating easement term agreements to reflect the new proposed 30-year life for solar assets?

A. No. In response to Staff's discovery request, Staff Exhibit S-1.5, the Company has not had any interactions with the current landowner(s) about renegotiating easement term agreements or an estimated timeline for when easements may be renegotiated. The Company states that if DTE would like to extend the agreements, negotiations will occur closer to the expiration date.

Q. Did the Company consider the manufacturer solar photovoltaic (PV) module warranty duration for each solar site location?

A. No. Staff requested the Company provide an updated version of Staff Exhibit S-1.3 identifying the manufacturer solar PV module warranty duration for each solar site location. The Company objected to providing an updated version in response to Staff's discovery request, Staff Exhibit S-1.6. However, the Company did state the Company's newest utility-scale solar sites carry a 12-year product warranty and 30-year performance warranty and the older and smaller sites typically have 5-year to 10-year product warranty and 25-year performance warranty.

Q. Does the Company have solar site locations with manufacturer solar PV module warranty durations that will not meet or exceed the 30-year useful life the Company is proposing for solar assets?

A. Yes. According to the Company's response to Staff's discovery request, Staff Exhibit S-1.6, the older and smaller solar sites typically have 5-year to 10-year product warranty and a 25-year performance warranty.

Q. Are there conditions of the solar PV modules manufacturer warranty that need to be maintained throughout the full duration to avoid invalidating the warranty?

A. The solar PV modules manufacturer warranty coverage and performance guarantee should have preventative maintenance requirements throughout the solar asset life specific to the individual manufacturer to ensure warranty compliance, maximize system output, prevent system failure, and maximize the life.[4]

Q. Is the Company aware of any preventative maintenance requirements for all solar assets to ensure compliance with the individual manufacturer warranties?

A. According to the response included in Staff Exhibit S-1.7, the Company maintains a maintenance plan that is applied to all existing solar sites owned by the Company. Staff requested information specific to each individual manufacturer warranty, Staff Exhibit S-1.6, but the Company objected to the request.

Q. Does the Company view it as necessary that solar PV modules remain under manufacturer warranty until fully depreciated?

[4] https://docs.nrel.gov/docs/fy19osti/73822.pdf

A. According to the Company's response to Staff discovery included in Staff Exhibit S-1.8, the Company does not view it as necessary for the modules to remain under warranty until fully depreciated.

Wind Assets

Q. Does the Company own the land of the wind site locations?

A. According to the response included in Staff Exhibit S-1.9, the Company owns a portion of the site or a parcel adjoining the site for 10 of the 13 wind site locations.

Q. For the wind site locations where the land is not owned by the Company, does the Company have a land contract in place?

A. According to the Company's response to Staff discovery included in Staff Exhibit S-1.9, the Company has an perpetual easement term agreement for six (6) wind site locations; a perpetual easement term agreement or an initial easement term of 40 years with one (1) optional 20-year extension at the Company's sole option for one (1) wind site location; an initial easement term of 30 years with one (1) optional 20-year extension at the Company's sole option for one (1) wind site location; an initial easement term of 30 years with two (2) optional 10-year extensions at the Company's sole option for one (1) wind site location; an initial easement term of 25 years with one (1) 25-year extension for one (1) wind site location; an initial easement term of 35 years with no optional extension for one (1) wind site location; an initial easement term of 25 years with no optional extension for one (1) wind site location; and an initial easement term of 20 years with no optional extension for one of the wind site locations.

Q. Does Staff find the easement terms for extension reasonable?

A. Yes. The Company provided example language of the easement terms for extension in response to a Staff discovery request. The Staff Exhibit S-1.4 is confidential and being filed under seal with the MPSC.

Q. Does the Company have wind site locations where the land contract duration will not meet or exceed the 30-year useful life the Company is proposing for wind assets?

A. Yes. The wind site locations have been identified by Staff in Table S-2 below.

TABLE S-2: Wind Site Locations with Easement Terms Less than Proposed Useful Life

Wind Site	**Year in Service**	**Easement Term**	**Year Easement Term Expires**	**30 Years From Year in Service**
Thumb: McKinley	2012	20 years	2032	2042
Pine River	2019	25 years	2044	2049

Q. Has the Company taken any steps towards renegotiating easement term agreements to reflect the new proposed 30-year life for wind assets?

A. No. In response to Staff's discovery request, Staff Exhibit S-1.5, the Company has not had any interactions with the current landowner(s) about renegotiating easement term agreements or an estimated timeline for when easements may be renegotiated. The Company states that if DTE would like to extend the agreements, negotiations will occur closer to the end of the current term.

Q. Did the Company consider the manufacturer wind turbine design certification lifetime for each wind site location?

A. No. Staff requested the Company provide an updated version of Staff Exhibit S-1.9 identifying the manufacturer wind turbine design certification lifetime for each wind site location. In response to Staff's discovery request, Staff Exhibit S-1.10, the Company stated

the original equipment manufacturer (OEM) design certified turbine life is 20 years for all wind sites.

Q. Does the Company have wind site locations with manufacturer wind turbine design certification lifetimes that will not meet or exceed the 30-year useful life the Company is proposing for wind assets?

A. Yes. According to the Company's response to Staff's discovery request, Staff Exhibit S-1.10, the OEM design certified turbine life for all wind sites owned by the Company is 20 years.

Q. Do any wind site locations have OEM requirements or operation and maintenance agreements in place to extend the lifetime?

A. According to the Company's response to Staff's discovery request, Staff Exhibit S-1.11, the Company maintains a comprehensive maintenance plan that is applied to all existing wind sites owned by the Company. The Company does not have specific OEM requirements or operation and maintenance servicing agreements tied to extending the operational life of its wind turbines, Staff Exhibit S-1.10.

Q. How will the Company meet OEM requirements or operation and maintenance agreements to ensure life extension?

A. According to the Company's response to Staff discovery included in Staff Exhibit S-1.10, the Company does not consider design certification or servicing agreement extending to 30 years to be necessary for continued site operations.

<u>Summary of Position</u>

Q. What are Staff's conclusions on the useful life for solar and wind assets proposed by the Company?

A. Given the uncertainty in securing renegotiated land contracts to meet the proposed 30-year useful life for solar and wind assets, Staff finds it prudent for the Company to pursue renegotiating the easement terms with applicable landowner(s) and have them in place for applicable locations by the Company's next depreciation case filing. In particular, the following sites have been identified as having near-term easement agreement expiration: solar site locations Ford Wayne Assembly Plant and Blue Cross Blue Shield have easement term agreements expiring in the year 2031, solar site location UM North Campus Research Complex (Plymouth Rd) has an easement term expiring in the year 2032, solar site location UM Information Science has an easement term expiring in the year 2033, and wind site location Thumb: McKinley has an easement term expiring in the year 2032. To ensure easement agreements are renewed for the above sites identified as expiring in the near-term, Staff recommends the Company file the next depreciation case in 4 years.

Q. Does Staff have any additional recommendations to the Commission as it relates to the proposed useful life for solar and wind assets in the Company's future depreciation cases?

A. Yes. Staff recommends that the Commission direct the Company to renegotiate land contracts for applicable solar and wind site locations at a minimum to meet the proposed 30-year useful life in advance of easement term expiration for this filing. Staff additionally recommends that the Commission consider shortcomings identified by Staff regarding land contract agreements for electric utility plant assets located on land not owned by the Company, and individual manufacturer warranties and design certification for solar and wind assets when considering the appropriate rates for depreciating these assets in future depreciation filings.

DECOMMISSIONING STUDY OF THE COMPANY'S RENEWABLE ENERGY SITES

Q. Have any of the Company's solar site locations been decommissioned since they were put into service?

A. Yes. According to the Company's response to Staff's discovery request, Staff Exhibit S-1.12, solar site locations GM Orion Assembly Plant and GM Warren have been decommissioned by request of the project partner.

Q. What end-of-life management method is the Company proposing for solar PV modules?

A. As stated on page 26 of Sargent & Lundy's Decommissioning Study for Renewable Energy Sites, the report assumes decommissioning cost estimates associated with solar panels are to be discarded to a landfill in Michigan.[5]

Q. How does the Company support this method of disposal?

A. Sargent & Lundy states in the decommissioning study, "The solar PV industry is working to develop industrial-scale methods to recycle solar PV panels. Some manufacturers will reclaim panels for recycling, but the practice is not widespread. End of life disposal in the United States is governed by the Federal Resource Conservation and Recovery Act (RCRA) and state policies that govern that waste disposal. The National Renewable Energy Laboratory (NREL) [6] "..found no federal statutes of regulations that expressly speak of recycling-based recovery of PV modules in the United States." However four states (Washington, California, New Jersey, and North Carolina) have enacted laws that address PV recycling."[7]

Q. Did the Company or Sargent & Lundy perform any benchmarking to identify the potential value for the reuse or recycling of solar PV panels from the Company's solar site locations?

[5] Exhibit A-6, pp. 47-48
[6] NREL "Solar Photovoltaic Module Recycling: A Survey of U.S. Policies and Initiatives," March 2021, https://docs.nrel.gov/docs/fy21osti/74124.pdf
[7] *Id.*

A. No. In response to Staff discovery request, Staff Exhibit S-1.13, DTE confirmed the Company and Sargent & Lundy have not performed any benchmarking to identify the potential value for the reuse of PV panels from DTE Electric's solar installations. The Company stated that it is reasonably assumed that the panels will have no salvage value at the time of decommissioning, which also corresponds to the end of their useful life.

Q. Why does the Company state that it is reasonably assumed the PV panels will have no salvage value at the time of decommissioning?

A. According to the Company's response to Staff's discovery request, Staff Exhibit S-1.14, no salvage value was assumed as the scope of these estimates was limited to the decommissioning of each facility and assumes each facility will reach the end of its useful life. However, according to the United States Department of Energy, "Modules, which are composed of approximately 90% glass and aluminum by mass, contribute about half of the materials by mass of a system. The remainder of the system materials include steel for racking, piles, and trackers; copper and aluminum for wiring; and plastics for electronics and wire housing.", and "Steel, aluminum, and copper can be sold into scrap metal markets.".[8]

Q. What is the estimated additional cost to the Company to recycle the PV panels versus discarding to a landfill?

A. In response to Staff discovery request, Staff Exhibit S-1.14, the Company stated the estimated additional cost to recycle the solar panels versus disposing in a landfill is $19.10

[8] https://www.energy.gov/sites/default/files/2022-03/Solar-Energy-Technologies-Office-PV-End-of-Life-Action-Plan_0.pdf

each panel. The total number of solar panels in the cost estimate is 247,975, and therefore the total estimated additional cost to the Company to recycle the solar panels is $4,735,634. Additionally, NREL found that "Anecdotal evidence suggests that the cost of module recycling in the United States ranges from $15-45 per module, while one study found that disposal tipping fees at non-hazardous landfills ($26/U.S. ton) can cost less than $1 per module and less than $5 per module at hazardous waste landfills ($175/U.S. ton) (Curtis et al. 2021b; ASES 2020; CSSA 2020; Ablison Energy 2020; Evergreen Solar 2020; Intermountain Wind & Solar 2020; CitiGreen, Inc. 2019; Green Coast 2019; Alba Energy 2018; EnergySage 2018; Libby and Shaw 2018). By comparison, in Europe, where countries have nationwide policies that mandate PV module recycling, the cost of recycling is as low as $0.70 per module and recycling rates are as high as 95% (Curtis et al. 2021b; CSSA 2020; ASES 2020)."[9]

Q. Why is PV End-of-life management important?

A. While this is a nascent and rapidly evolving area, research shows that solar PV technology deployment is increasing and the expected continual demand has led to global environmental supply chain and end-of-life concerns.[10] According to the NREL, "Estimates based on a 30-year lifetime assumption with early loss scenarios found that cumulative end-of-life PV modules could total 1 million metric tons in the United States by 2030 and up to 10 million by 2050. Early retirements due to efficiency upgrades and catastrophic events, as well as deployment beyond earlier expectations, will further increase these projections."[11]

[9] NREL "Solar Photovoltaic Module Recycling: A Survey of U.S. Policies and Initiatives," March 2021, https://docs.nrel.gov/docs/fy21osti/74124.pdf
[10] *Id.*
[11] *Id.*

Specific to Michigan, market growth is also being driven by Public Act 235 of 2023 which accelerates Michigan's electric generation transition and increases Michigan's renewable portfolio. While there may be few systems currently entering the waste stream, the drastic growth of solar PV technology in recent years means a significant increase of waste streams in the future. Additionally, solar PV modules and systems contain a variety of critical materials for energy, so recovering the modules and system components in the present will ensure that a clean energy future is possible in the future.[12] DTE alone has hundreds of megawatts (MW) of solar installed currently[13] and the Company is expected to increase installation of solar projects in the coming years.[14] Any additional resources recovered through recycling or reuse of solar PV modules or components would therefore have potential environmental and economic benefits for the Company and its ratepayers.

Q. Can solar PV modules be recycled?

A. The NREL found no federal statutes or regulations on end-of-life practices for solar panels, and policies range across states and localities.[15] State and industry-led policies have started to emerge to address end-of-life management concerns, however, evidence suggests less than 10 percent of United States solar panels are being recycled after decommissioning.[16] Recycling processes for solar PV modules do exist in the United States, and according to the United States Department of Energy, there are solar recycling facilities located in states adjoining to Michigan,[17] as seen in Staff Exhibit S-1.15. According to NREL, "Domestic

[12] https://www.energy.gov/sites/default/files/2023-07/doe-critical-material-assessment_07312023.pdf
[13] https://www.dteenergy.com/content/dam/dteenergy/deg/website/common/dte-impact-and-news/renewable-energy/introduction/DTE-Current-Renewable-Energy-Portfolio.pdf
[14] https://www.dteenergy.com/us/en/business/community-and-news/renewable-energy/solar-energy.html
[15] NREL "Solar Photovoltaic Module Recycling: A Survey of U.S. Policies and Initiatives," March 2021, https://docs.nrel.gov/docs/fy21osti/74124.pdf
[16] *Id.*
[17] https://www.energy.gov/cmei/systems/solar-manufacturing-map

resource recovery of PV module material could reduce environmental and supply chain concerns and lead to new and expanded market opportunities, job creation, and economic benefits for PV industry stakeholders in the United States.".[18]

Q. Can solar PV modules be reused?

A. Yes, end-of-life management options for solar PV modules include reuse and rebuild for reuse[19]. Additionally, there may be potential for secondary market models located in Michigan or adjoining states that have capability to reuse and repurpose the Company's used solar PV modules.[20] [21]

Q. Does Staff have any recommendations regarding the end-of-life management the Company is proposing for solar PV modules?

A. Yes. Staff recommends that the Company perform benchmarking to determine how to effectively consider recycling options and technical innovations for PV end-of-life management and apply the benchmarking results to reduce the environmental impacts of solar energy and aid solar energy affordability in the Company's future depreciation cases. Staff additionally recommends the Company identify and report benchmarking results in future depreciation cases. Benchmarking results to include but not be limited to are as follows: the amount of solar PV modules disposed to landfills and the cost per PV panel of recycling as compared to landfill disposal.

Q. Does this conclude your testimony?

A. Yes.

[18] NREL "Solar Photovoltaic Module Recycling: A Survey of U.S. Policies and Initiatives," March 2021, https://docs.nrel.gov/docs/fy21osti/74124.pdf
[19] *Id.*
[20] https://michiganenergyoptions.org/second-life-solar/
[21] https://www.d2solardetroit.com/

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

* * * * *

In the matter of the application of **DTE Electric Company** for approval of depreciation accrual rates and other related matters.	)))))	Case No. U-21772

EXHIBITS OF

CHAMPION, LAPAN AND PLACE

MICHIGAN PUBLIC SERVICE COMMISSION

May 22, 2026

MPSC Case No: U-21772
Requester: Staff
Question No.: STDE-1.7
Respondent: Z. Gatia
Page: 1 of 1

Question: 7. Please provide a sample calculation that demonstrates the full depreciation schedule for the storage pilot projects demonstrating that the proposed rate would fully depreciate these assets over the proposed 15-year useful life.

Answer: Refer to the Attachment.

Attachment: U-21772 STDE-1.7 Account 363 Storage Pilot Projects

DTE Electric Company
SAMPLE CALCULATION

MPSC Case No.: U-21772
Affiant: Z. Gatia
Attachment: STDE-1.7 REVISED

ORDER U-18150 Approved Depreciation Rates			
Depreciation	6.68%	363.00	Storage Battery Equipment

Case No. U-21772 Proposed			
Depreciation	6.68% Current	363.00	Storage Battery Equipment
Depreciation Rate	8.05% Proposed	363.00	Storage Battery Equipment

Project A
In-Service 4/1/2021
Gross Plant $ 803,050

Project A
In-Service 4/1/2021
Gross Plant $ 803,050

Recorded Reserves:	$ 1,063,167	Per Exhibit A-5, Statement C
Redistributed Reserves:	$ 899,816	Per Exhibit A-5, Statement C
Difference:	**$ (163,351)**	**Reduction of Recorded Reserves for Account 363 is completed concurrent with the implementation of new depreciation rates**
		Allocated 100% to Project A (Project B retired in 2024)

Year #		Investment Reserve	NBV	
1	12/31/2021	$ 39,938	$ 763,112	Actuals
2	12/31/2022	$ 93,581	$ 709,468	Actuals
3	12/31/2023	$ 147,225	$ 655,825	Actuals
4	12/31/2024	$ 200,869	$ 602,181	Actuals
5	12/31/2025	$ 255,075	$ 547,975	Actuals
6	12/31/2026	$ 308,718	$ 494,331	
7	12/31/2027	$ 362,362	$ 440,688	
8	12/31/2028	$ 416,006	$ 387,044	
9	12/31/2029	$ 469,650	$ 333,400	
10	12/31/2030	$ 523,293	$ 279,756	
11	12/31/2031	$ 576,937	$ 226,113	
12	12/31/2032	$ 630,581	$ 172,469	
13	12/31/2033	$ 684,224	$ 118,825	
14	12/31/2034	$ 737,868	$ 65,182	
15	12/31/2035	$ 791,512	$ 11,538	
16	12/31/2036	$ 803,050	$ -	

Year #		Investment Reserve	NBV	
1	12/31/2021	$ 39,938	$ 763,112	Actuals (6.68%)
2	12/31/2022	$ 93,581	$ 709,468	Actuals (6.68%)
3	12/31/2023	$ 147,225	$ 655,825	Actuals (6.68%)
4	12/31/2024	$ 200,869	$ 602,181	Actuals (6.68%)
5	12/31/2025	$ 255,075	$ 547,975	Actuals (6.68%)
6	12/31/2026	$ 308,718	$ 494,331	Assumes 6.68% through year end
7	12/31/2027	$ 362,362	$ 440,688	Assumes 6.68% through year end
		$ 199,011	**$ 604,039**	**Reserve after Redistribution (reduce YR 7 reserve by $163,351)**
8	12/31/2028	$ 263,656	$ 539,393	**Assumes implementation of new depreciation rate 8.05%**
9	12/31/2029	$ 328,302	$ 474,748	
10	12/31/2030	$ 392,947	$ 410,102	
11	12/31/2031	$ 457,593	$ 345,457	
12	12/31/2032	$ 522,238	$ 280,811	
13	12/31/2033	$ 586,884	$ 216,166	
14	12/31/2034	$ 651,529	$ 151,520	
15	12/31/2035	$ 716,175	$ 86,875	
16	12/31/2036	$ 780,820	$ 22,229	
17	12/31/2037	$ 803,050	$ -	

Project B
In-Service 1/1/2015
Gross Plant $ 1,999,834

	Investment Reserve	NBV	
12/31/2021	$ 648,764	$ 1,351,070	Actuals
12/31/2022	$ 782,353	$ 1,217,481	Actuals
12/31/2023	$ 915,942	$ 1,083,892	Actuals
12/31/2024	$ -	$ -	Actuals (Retired in 2024)

Account 363 - Total Gross Plant 12/31/2023 $ 2,802,884

MPSC Case No: U-21772

Requester: Staff

Question No.: STDE-1.9a

Respondent: T.L. Schroeder

Page: 1 of 1

Question: 9. Please provide any information or other evidence which supports a 15-year useful life as reasonable for energy storage assets. a. Does the Company own or intend to own the land in which the energy storage assets are located, or does the Company expect to enter into a land contract? Does the Company intend to augment its energy storage assets to ensure a consistent capacity and energy rating? If so, how does this impact the proposed useful life of the overall energy storage asset?

Answer: Current, industry practice generally supports 15 years of economic service life for energy storage assets.

1. U.S. Utility Financial Modeling Benchmarks (EPA / Power Sector Modeling) Chapter 10 - Financial Assumptions https://www.epa.gov/system/files/documents/2021-09/chapter-10-financial-assumptions.pdf?utm_source=chatgpt.com
   - The U.S. EPA power sector financial modeling assumptions explicitly list a 15 year-book life for battery storage in utility planning models.
   - These assumptions are used in utility-scale generation planning and economic modeling across the power sector.
2. National Renewable Energy Laboratory (NREL) – Cost Projections for Utility-Scale Battery Storage https://docs.nrel.gov/docs/fy23osti/85332.pdf
   - NREL's widely cited storage cost studies used in utility planning models assume a 15-year system lifetime for grid-scale lithium-ion storage.
   - Reason: "near the median of published values" across the literature.

DTE prefers to own land for energy storage assets, but the company will also consider a land lease, as needed. The Company does intend to augment energy storage as needed throughout the life of the asset. Augmentation does not impact the useful life of the asset.

Attachment: N/A

MPSC Case No: U-21772

Requester: Staff

Question No.: STDE-2.7

Respondent: R.P. Charles

Page: 1 of 1

Question: 7. Referencing the response STDE-1.11c, please provide the Decommissioning Study for Slocum BESS that Sargent & Lundy completed in October 2025.

Answer: Refer to the Attachment.

Attachment: U-21772 STDE-2.7 Slocum BESS Decom Estimate Final Redacted

Decommissioning Study

Slocum Battery Energy Storage Facility

Prepared for

DTE Energy Co.

Prepared by Sargent & Lundy

Report SL-021732

Final

October 15, 2025

Project 14489.006

55 East Monroe Street
Chicago, IL 60603-5780 USA
312-269-2000
www.sargentlundy.com

Sargent & Lundy

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Sargent & Lundy is one of the oldest and most experienced full-service architect engineering firms in the world. Founded in 1891, the firm is a global leader in power and energy with expertise in grid modernization, renewable energy, energy storage, nuclear power, and fossil fuels. Sargent & Lundy delivers comprehensive project services—from consulting, design, and implementation to construction management, commissioning, and operations/maintenance—with an emphasis on quality and safety. The firm serves public and private sector clients in the power and energy, gas distribution, industrial, and government sectors.

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VERSION LOG

Version	Issue Date	Sections Modified
Draft A	26 September 2025	Initial Issue
Final	15 October 2025	Table ES-1, Section 3.2.9, Table 4-1

ISSUE SUMMARY AND APPROVAL PAGE

This is to certify that this document has been prepared, reviewed, and approved in accordance with Sargent & Lundy's Standard Operating Procedure SOP-0405, which is based on ANSI/ISO/ASSQC Q9001 Quality Management Systems.

Contributors

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Approved by:

15 October 2025

Kevin Hopkins
Project Manager

Date

TABLE OF CONTENTS

FIGURES AND TABLES

APPENDICES

ACRONYMS AND ABBREVIATIONS

Acronym/Abbreviation	Definition/Clarification
BESS	Battery Energy Storage System
DTE	DTE Energy Co. [also "Owner"]
LFP	Lithium Iron Phosphate
Owner	DTE Energy Co. [also "DTE"]
PCB	Polychlorinated Biphenyls
PCS	Power Conversion System
Project	Slocum Battery Energy Storage System [also "Slocum BESS"]
Slocum BESS	Slocum Battery Energy Storage System [also "Project"]

EXECUTIVE SUMMARY

DTE Energy Co. (“DTE” or “Owner”) engaged Sargent & Lundy to perform a decommissioning study and testimony to support the utility’s depreciation case. The decommissioning study includes a cost estimate and for the dismantlement and scrap of the Slocum Battery Energy Storage System (“Slocum BESS” or “Project”).

Slocum BESS uses the Powin Centipede Stack750 system. The Project is rated at 14 MW and 56 MWh usable alternating current and is located in Trenton, Michigan.

METHODOLOGY

The methodology used for developing the cost estimate includes a combination of stochastic and deterministic methods. Stochastic means that which may be statically analyzed but not precisely predicted. Deterministic methods were used based on the quantity and size of equipment (e.g., the number of foundations, linear feet of cable, equipment). Stochastic methods were also used if quantity information (e.g., miscellaneous. electrical equipment) was unavailable.

The cost estimate was developed based on drawings, documents, and data provided by the Owner. These drawings and documents were used to estimate the foundation sizes, steel, aluminum and copper quantities, quantity of cables, and other equipment.

The Sargent & Lundy methodology for developing the cost estimate consists of these two main elements:

1. Our experience in developing plant demolition cost and our existing database for numerous other projects.
2. Use of unit cost factor methodology.

Sargent & Lundy developed cost estimates using the Sargent & Lundy cost model format and cost database. The estimates developed include both summaries and details for each type of work performed, indirect costs, and contingencies. The cost estimate database report lists costs by material, activity, and several other categories.

An inventory of plant equipment, materials, and other items was developed based on review of drawings and data provided. This information was used with unit cost factors developed by Sargent & Lundy based on industry data and our experience to estimate the demolition costs. Unit cost factors for concrete removal, steel removal, and other tasks were developed from labor and material cost information. Sargent & Lundy

estimated the quantities of recoverable metals that could be recovered and sold for scrap. No salvage value was assumed for any equipment.

The Owner's Cost in this estimate includes the activities performed by DTE prior to a demolition contractor's arrival on site to demolish and complete the overall process. DTE executes the activities that include deactivating the plant and disconnecting it from the grid. Hazardous material and environmental evaluations, safety planning, and coordination with the demolition contractor are completed by DTE during decommissioning and decontamination. The costs appear in the estimate as Project Indirect costs.

CONCEPTUAL DECOMMISSIONING COST ESTIMATE

Table ES-1 — Slocum BESS Conceptual Decommissioning Direct Cost Estimate

Description	Subcontractor Cost	Scrap Value	Labor Cost	Equipment Cost	Total Cost
Whole Plant Demolition	$2,178	-	$389,238	$161,613	$553,029
Scrap Value	-	$(62,904)	-	-	($62,904)
Civil Work	$1,133,031	-	$2,756	$3,972	$1,139,758
Construction Indirect and Miscellaneous	$150,000	-	-	-	$150,000
Project Indirect and Owner's Costs	$513,000	-	-	-	$513,000
Direct Cost Subtotal	**$1,798,209**	**$(62,904)**	**$391,994**	**$165,584**	**$2,292,883**
Additional Labor Costs	-	-	-	-	$31,300
Site Overheads	-	-	-	-	$262,000
Other Construction Indirects	-	-	-	-	$171,200
Contingency	-	-	-	-	$432,500
Total Decommissioning Cost					**$3,189,883**

1. INTRODUCTION

DTE Energy Co. (“DTE” or “Owner”) engaged Sargent & Lundy to perform a decommissioning study and testimony to support the utility’s depreciation case. The decommissioning study includes a cost estimate and for the dismantlement and scrap of the Slocum Battery Energy Storage System (“Slocum BESS” or “Project”).

Slocum BESS uses the Powin Centipede Stack750 system. The Project is rated at 14 MW and 56 MWh usable alternating current and is located in Trenton, Michigan.

1.1. SCOPE

The scope of the decommissioning study includes a cost estimate for the decommissioning of the Slocum BESS site. Sargent & Lundy developed an inventory of plant equipment, materials, and other items based on review of drawings and data provided. The Sargent & Lundy cost model format and cost database was used to develop cost estimates based on the Project inventory. This report includes an overnight decommissioning cost estimate as of September 2025, including assumptions, explanation of decommissioning costs, scrap and salvage values, indirect costs, contingencies, and any other information deemed pertinent.

The cost estimate considers all known scope of physical facilities as provided by DTE to decommission the facility. There are no known intentional omissions. The cost estimate represents only those costs listed in the estimate. The estimate does not include allowances for any other costs.

1.2. SARGENT & LUNDY BACKGROUND

Sargent & Lundy is one of the oldest and most experienced full-service architect engineering firms in the world. Founded in 1891, the firm is a global leader in power and energy with expertise in grid modernization, renewable energy, energy storage, nuclear power, and fossil fuels. Sargent & Lundy delivers comprehensive project services—from consulting, design, and implementation to construction management, commissioning, and operations/maintenance—with an emphasis on quality and safety. The firm serves public and private sector clients in the power and energy, gas distribution, industrial, and government sectors.

Through work with various utilities, lending institutions, and developers over the years, the Sargent & Lundy Consulting Group has become one of the premier power project consultants in the power industry. This commitment to quality is proven by the successful completion of the ISO 9001 certification audit. Sargent

& Lundy's experience encompasses independent engineer services—including decommissioning cost estimation and average service life evaluation—for both global and domestic electric power assets.

Sargent & Lundy has extensive decommissioning and related services experience, including power plant dismantling, demolition, and layup for fossil fuel, renewable energy, and nuclear plants. This includes decommissioning cost estimates, decommissioning studies, and related services for 18 clients at more than 70 stations. Sargent & Lundy also has extensive experience providing clients with testimony services.

Having engineered over 1,000 power plant units, Sargent & Lundy has both the benefit of extensive design experience—supported with feedback from operating plants—and individuals with extensive plant operations experience to support consulting services such as those performed for Slocum BESS.

2. SITE DESCRIPTION

Slocum BESS is a 14 MW / 56 MWh energy storage facility in Trenton, Michigan. The Project utilizes EVE Energy Co. Lithium Iron Phosphate (LFP) battery cells in the Powin Centipede Stack750 system. An aerial view of the site is shown in Figure 2-1. The BESS yard is outlined in red, with the Slocum Substation just south of the Project and the laydown yard just north of the Project. The batteries are divided into six "trains," each train contains a collection segment as the first segment on the westmost portion of the foundation. The collection segment serves as the interface between the energy segments and the power conversion system (PCS). Each collection segment is followed by 15 to 16 energy segments, which each have a maximum energy capacity of 750 kWh DC. The six BESS foundations have room to accommodate 19 of these segments. Each train has a PCS located to the west of it. Along the western edge of the Project site are the emergency generators, disconnect switch, aux transformer, power distribution center, fire wall, main station transformer, and termination structure. These are shown in Figure 2-2.

Figure 2-1 — Slocum BESS Aerial View

Source: Google Earth

The major equipment at the site includes[1]:

- Six Powin Centipede Stack750 systems, each containing one collector segment and 15 to 16 energy segments, for a total of 95 energy segments
- Six SMA Solar Technology AG PCSs, model MVPS-4600-S2-US-10
- One Power Distribution Center
- One main station transformer
- One fire wall
- One auxiliary transformer

[1] The emergency diesel generators are marked in the As-Built General Arrangement Drawing 0649B-C-1102 as "future." The removal and disposal of these generators is not included in this estimate.

- One disconnect switch
- One termination structure

3. BASIS OF DECOMMISSIONING COST ESTIMATES

This decommissioning cost estimate study provides a conceptual estimate to dismantle and remove the structures and equipment from the site and restore the site to near-greenfield condition. The basis for the cost estimate is provided in the following sections.

3.1. GENERAL ESTIMATE DEVELOPMENT

The cost estimate is based on the BESS decommissioning process according to Sargent & Lundy's experience on similar projects. Considering Project restraints, some assumptions and allowances have been made, as described below, since detailed engineering analysis was not performed to capture all Project details and site-specific characteristics. Allowances were assigned where necessary to cover possible issues that could not be quantified at this time.

Listed below is a summary of the main scope of facilities included in the decommissioning estimate:

- Demolish all structures and equipment described in Section 2.
- Dismantle and remove all mechanical and electrical equipment.
- Remove any items and obstacles down to 4 ft of depth from grade, including concrete foundations, paved surfaces, paved roads, reinforcing, conduits, and cables.
    - All buried cable to the BESS facility is excluded and will remain.
    - All items more than 4 ft below grade will be abandoned in place.
- All removed foundations and paved surfaces will be backfilled with soil to grade level.
- Disturbed areas shall be covered with four inches of topsoil and seeded. Landscaping will be limited to site grading and seeding as necessary for site drainage and erosion control.
- Loading, hauling, and disposal costs for removal of non-recycled materials to the nearest landfill.
- The scrap value of metals is in the scope of this report.

3.2. GENERAL ASSUMPTIONS

The decommissioning cost estimate assumes the following:

- **Deactivation**
    - The facility will be in safe-shutdown mode and ready for a decommissioning contractor to start work.
- **Demolition**

- The “Energy Segment” (battery enclosure) is the basic building block of the energy storage system and is a self-contained outdoor-rated enclosure, of which there are multiple enclosures. Each enclosure securely contains 420 Lithium Iron Phosphate cells (batteries) which are to be recycled. “Battery Recyclers of America” is a national battery recycling company that recycles all battery chemistries and does so according to federal, state and local regulations and was consulted as to how to disposition the batteries. This company will accept each battery enclosure as-is, without any disassembly or modification other than de-energizing the batteries. This eliminates the need for field labor to remove the battery cells from the enclosure and then re-packing them into some other container of sorts. A recycling and transportation cost was provided and used in this estimate.
- Nearby switchyard is not part of the scope, nor are access roads to these facilities.
- All items above grade and to a depth of 4 ft will be demolished. All foundations will be removed. Any other items buried more than 4 ft deep will remain in place.
- Underground buried cable will be abandoned in place.
- All demolished materials are considered debris and will be transported to the nearest landfill.
- The basis for salvage estimating is for scrap value only. No resale of equipment or material included.
- Handling on-site and off-site disposal of hazardous materials will be performed in compliance with methods approved by DTE.
- All borrow material is from offsite sources.
- Resale of spare parts not included.
- The estimate assumes that all recyclable metals will be removed to drop-off containers as provided by the scrap metal recycling company.
- The estimate is prepared in such a way that there will be no charge from the recycling company for transportation of scrap materials offsite, and the recycling company will assume all responsibility for the safe removal and disposal of paint and processing of the steel.
- No extraordinary environmental costs for demolition will be needed.
- There are no PCBs (Polychlorinated Biphenyls) on site at the time of demolition.
- Scope is decommissioning activities at end of useful life.

3.2.1. Quantities and Pricing

Quantities of pieces of equipment and/or bulk material commodities used in this cost estimate were developed from engineering information supplied from DTE and the Sargent & Lundy database.

3.2.2. Labor Wage Rates

Craft labor rates were developed in part from the publication "RS Means Labor Rates for the Construction Industry," 2025 edition. These prevailing rates are representative of union or non-union rates, whichever is prevailing in the area. Costs have been added to cover social security, workmen's compensation, federal and state unemployment insurance. Burdened craft rates are then used to create crew rates which are composed of different craft rates based on their participation in a crew suitable for the task being performed. Crew rates are used in the estimate, not the individual craft rates. Construction indirect and general conditions costs are not included in the crew rates. These costs are itemized separately.

3.2.3. Labor Work Schedule and Incentives

The labor estimate is based on a 40-hour workweek with no per diem or other labor incentives. An allowance (show up time) is included if workers show up and then sent home due to weather or some other reason (estimated to be 2% of labor).

3.2.4. General Conditions Cost

Allowances included in the cost estimate as direct costs are noted for the following:

- Labor Supervision (additional compensation for labor foremen/supervisors)
- Construction Management
- Field Office Expenses
- Safety
- Temporary Facilities
- Mobilization / Demobilization
- Decommissioning Contractor Legal Expenses / Claims
- Small Tools & Consumables
- Construction Equipment based on decommissioning activities
- General Liability Insurance
- Construction Equipment Mobilization / Demobilization
- Freight on Material
- Contractor's General and Administrative Costs
- Contractor's Profit

3.2.5. Scrap Value

Scrap metals are a globally traded commodity and are part of the larger metals industry. The value of scrap metal is subject to constantly changing economic conditions; as such, the price of mixed steel, stainless steel, copper, and aluminum varies greatly over time because of global supply and demand. The value of scrap for this study is from "Scrap Metals MarketWatch" August 2025[2] for the Midwest (Zone 4) of the United States. The values obtained are delivered prices to the recycler. Transportation cost by the recycler is estimated at $30-90/ton resulting in the values below:

Table 3-1 — Scrap Value

Commodity	Scrap Value ($/ton)	Transportation ($/ton)	Scrap Value Excluding Transportation ($/ton)
Carbon Steel	$256	$30	$226
Steel / Copper Mix	$369	$30	$339
Bare Copper	$8160	$30	$8130
Aluminum	$1560	$90	$1470

Note: 1 ton = 2000 lbs

3.2.6. Indirect Expenses

Project indirect costs are DTE costs for a variety of preparation and support activities, including the preparation of a specification for the demolition project and performing the items listed below as Owner's costs. The costs appear in the estimate included in Appendix A under Account Code 93, "Project Indirect."

In the electric power industry, the process of closing a power plant includes planning, preparing the facility for demolition and plant closure. In this report, the decommissioning and decontamination steps refer to activities performed by DTE prior to a contractor's arrival onsite to demolish and complete the overall process. DTE executes the activities that include deactivating the plant and disconnecting it from the grid. Hazardous material and environmental evaluations, safety planning, and coordination with the demolition contractor are completed by DTE during demolition.

An allowance for Owner's costs to prepare the facility for demolition is listed in the cost estimate and these appear in the estimate included in Appendix A under Account Code 81.99 "Owners Cost." These costs are comprised of tasks including the following:

- Project management

[2] American Recycler News, Inc., "The Scrap Metals MarketWatch," www.americanrecycler.com.

- Permitting
- Removal of contaminants and hazardous chemicals
- Site security
- Public relations and notifications
- Owner's engineering and demolition support including procurement of demolition services, on-site construction management, and testing and sampling during demolition

3.2.7. Escalation Rates

Escalation rates are excluded from this cost estimate.

3.2.8. Sales and Use Tax

Sales and use taxes are excluded from this cost estimate.

3.2.9. Contingency

- A 15% contingency is applied for equipment costs.
- A 15% contingency is applied for labor costs.
- A 15% contingency is applied to subcontractor costs.
- A 15% contingency is applied to scrap value, which decreases the scrap value, which in turn increases the decommissioning cost estimate.

3.2.10. Contract Basis for Estimate

The contracting strategy for the estimate is multiple lump sum.

3.2.11. Project Schedule

The Project is expected to take approximately four months to complete, not including the up-front work by DTE discussed in Section 3.2.6.

4. DECOMMISSIONING COST ESTIMATES

4.1. METHODOLOGY

The methodology used for developing the cost estimate includes a combination of stochastic and deterministic methods. Stochastic means that which may be statically analyzed but not precisely predicted. Deterministic methods were used based on the quantity and size of equipment (e.g., the number of foundations, linear feet of cable, equipment). Stochastic methods were also used if quantity information (e.g., miscellaneous electrical equipment) was unavailable.

The cost estimate was developed based on drawings, documents, and data provided by the Owner. These drawings and documents were used to estimate the foundation sizes, steel, aluminum and copper quantities, quantity of cables, and other equipment.

The Sargent & Lundy methodology for developing the cost estimate consists of these two main elements:

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2. Use of unit cost factor methodology.

Sargent & Lundy developed cost estimates using the Sargent & Lundy cost model format and cost database. The estimates developed include both summaries and details for each type of work performed, indirect costs, and contingencies. The cost estimate database report lists costs by material, activity, and several other categories.

An inventory of plant equipment, materials, and other items was developed based on a review of drawings and data provided. This information was used with unit cost factors developed by Sargent & Lundy based on industry data and our experience to estimate the demolition costs. Unit cost factors for concrete removal, steel removal, and other tasks were developed from labor and material cost information. Sargent & Lundy estimated the quantities of recoverable metals that could be recovered and sold for scrap. No salvage value was assumed for any equipment.

4.2. COST ESTIMATE SUMMARY

The decommissioning cost estimate summary for Slocum BESS is provided in Table 4-1, the basis for the estimate is in Section 3, and the detailed estimate is in Appendix A. All costs are in 2025 US dollars. Sage Timberline version 9.7 cost-estimating software was used to compile the estimate. The “Subcontractor Cost” column differs from “Labor Cost” since the subcontractor costs are for tasks that a decommissioning

contractor would typically subcontract, such as fence removal, waste transportation, backfill, and landscaping activities.

Table 4-1 — Slocum BESS Decommissioning Cost Estimate Summary

Line Item	Description	Subcontractor Cost	Scrap Value	Man Hours	Labor Cost	Equipment Cost	Total Cost
10.21.00	CIVIL WORK			34	$2,401	$1,745	$4,147
10.22.00	CONCRETE			1030	$73,099	$25,117	$98,216
10.41.00	ELECTRICAL EQUIPMENT			5100	299,919	$128,816	$428,735
10.42.00	RACEWAY, CABLE TRAY, & CONDUIT			40	$2,352	$1,010	$3,363
10.43.00	CABLE			195	$11,466	$4,925	$16,391
10.86.00	WASTE	$2,178					$2,178
10	***Demolition Subtotal***	**$2,178**		**6399**	**$389,238**	**$161,613**	**$553,029**
18.10.00	CARBON STEEL		(46,366)				$(46,366)
18.30.00	COPPER		(14,715)				$(14,715)
18.50.00	ALUMINUM		$(1,823)				$(1,823)
18	***Scrap Value Subtotal***		**$(62,904)**				**$(62,904)**
21.14.00	STRIP & STOCKPILE TOPSOIL			37	$2,756	$3,972	$6,727
21.19.00	DISPOSAL	$1,082,353					$1,082,353
21.20.00	BACKFILL	$47,496					$47,496
21.47.00	LANDSCAPING	$3,182					$3,182
21	***Civil Work Subtotal***	**$1,133,031**		**37**	**$2,756**	**$3,972**	**$1,139,758**
61.13.00	CONSTRUCTION EQUIPMENT	$150,000					$150,000
61	***Construction Indirect and Miscellaneous Subtotal***	**$150,000**					**$150,000**
71.13.00	AE ENGINEERING	$13,000					$13,000
71.99.00	PROJECT INDIRECT AND OWNER'S COSTS	$500,000					$500,000
71	***Project Indirect Subtotal***	**$513,000**					**$513,000**
	Direct Costs Subtotal						**$2,292,883**
90.10.00	LABOR SUPERVISION						$23,500
90.20.00	SHOW-UP TIME						$7,800
90	***Additional Labor Costs Subtotal***						**$31,300**
91.10.00	CONSTRUCTION MANAGEMENT						$169,300
91.20.00	FIELD OFFICE EXPENSES						$52,900
91.40.00	SITE SERVICES						$10,600
91.50.00	SAFETY						$8,500
91.60.00	TEMPORARY FACILITIES						$6,300
91.70.00	TEMPORARY UTILITIES						$6,800
91.80.00	MOBILIZATION/DEMOBILIZATION						$6,800

Line Item	Description	Subcontractor Cost	Scrap Value	Man Hours	Labor Cost	Equipment Cost	Total Cost
91.90.00	LEGAL EXPENSES/CLAIMS						$800
91	***Site Overheads Subtotal***						**$262,000**
92.10.00	SMALL TOOLS & CONSUMABLES						$4,200
92.30.00	GENERAL LIABILITY INSURANCE						$4,200
92.40.00	CONSTRUCTION EQUIPMENT MOBILIZATION/DEMOBILIZATION						$16,600
92.80.00	CONTRACTORS G&A						$60,200
92.90.00	CONTRACTORS PROFIT						$86,000
92	***Other Construction Indirects Subtotal***						***$171,200***
94.10.00	CONTINGENCY ON CONSTRUCTION EQUIPMENT						$31,600
94.40.00	CONTINGENCY ON LABOR						$121,800
94.50.00	CONTINGENCY ON SUBCONTRACTOR						$269,700
94.60.00	CONTINGENCY ON SCRAP						$9,400
94	***Contingency Subtotal***						**$432,500**
	Total Decommissioning Cost						**$3,189,883**

APPENDIX A. SLOCUM BESS COST ESTIMATE

DTE ENERGY
SLOCUM BATTERY ENERGY STORAGE FACILITY
BESS DEMOLITION

Estimator	G.AMEN
Labor rate table	25MISAG
Project No.	14489.006
Estimate Date	10/15/2025
Reviewed By	BA
Approved By	BA
Estimate No.	37277A

Estimate No.: 37277A
Project No.: 14489.006
Estimate Date: 10/15/2025
Prep./Rev/App.: G.AMEN/BA/BA

DTE ENERGY
SLOCUM BATTERY ENERGY STORAGE FACILITY
BESS DEMOLITION

Group	Description	Subcontract Cost	Scrap Value	Material Cost	Man Hours	Labor Cost	Construction Equipment Cost	Total Cost
10.00.00	WHOLE PLANT DEMOLITION	2,178			6,399	389,238	161,613	553,029
18.00.00	SCRAP VALUE		(62,904)		0			(62,904)
21.00.00	CIVIL WORK	1,133,031			37	2,756	3,972	1,139,758
61.00.00	CONSTRUCTION INDIRECT AND MISCELLANEOUS	150,000						150,000
71.00.00	PROJECT INDIRECT	513,000						513,000
	TOTAL DIRECT COST	1,798,209	(62,904)		6,436	391,994	165,584	2,292,883

Estimate Totals

Description	Amount	Totals	Hours
Labor Costs	391,994		6,436
Material Costs			
Subcontract Costs	1,798,209		
Construction Equipment Costs	165,584		
Scrap Value	(62,904)		
Total Direct Cost	**2,292,883**	**2,292,883**	
General Conditions			
Additional Labor Costs			
90-1 Labor Supervision	23,500		
90-2 Show-up Time	7,800		
90-3 Cost Due To OT 5-10's			
90-4 Cost Due To OT 6-10's			
90-5 Per Diem			
Site Overheads			
91-1 Construction Management	169,300		
91-2 Field Office Expenses	52,900		
91-3 Material&Quality Control			
91-4 Site Services	10,600		
91-5 Safety	8,500		
91-6 Temporary Facilities	6,300		
91-7 Temporary Utilities	6,800		
91-8 Mobilization/Demob.	6,800		
91-9 Legal Expenses/Claims	800		
Other Construction Indirects			
92-1 Small Tools & Consumables	4,200		
92-2 Scaffolding			
92-3 General Liability Insurance	4,200		
92-4 Construction Equipment Mob/Demob	16,600		
92-5 Freight on Material			
92-6 Freight on Scrap			
92-7 Sales Tax			
92-8 Contractors G&A	60,200		
92-9 Contractors Profit	86,000		
	464,500	**2,757,383**	
Project Indirect Costs			
93-1 Engineering Services			
93-2 Construction Management Support			
93-3 Start-Up/Commissioning			
93-4 Start-Up/Spare Parts			
93-5 Excess Liability Insurance			
93-6 Sales Tax On Indirects			
93-7 Owners Cost			
93-8 EPC Fee			
		2,757,383	
Contingency			
94-1 Contingency on Construction Equipment	31,600		
94-3 Contingency on Material			
94-4 Contingency on Labor+General Conditions	121,800		
94-5 Contingency on Subcontract	269,700		
94-6 Contingency on Scrap Value	9,400		
94-7 Contingency on Project Indirect			
	432,500	**3,189,883**	
Total		**3,189,883**	

Estimate No.: 372774
Project No.: 14489.006
Estimate Date: 10/15/2025
Prep/Rev/Appr: G.AMEN/BA/BA

DTE ENERGY
SLOCUM BATTERY ENERGY STORAGE FACILITY
BESS DEMOLITION

Group	Phase	Description	Notes	Quantity	Subcontract Cost	Scrap Value	Material Cost	Man Hours	Labor Cost	Construction Equipment Cost	Total Cost
10.00.00		WHOLE PLANT DEMOLITION									
	10.21.00	CIVIL WORK									
		REMOVE FENCE		852.00 LF	-	-		34	2,401	1,745	4,147
		CIVIL WORK						34	2,401	1,745	4,147
	10.22.00	CONCRETE									
		BUILDING/EQUIPMENT FOUNDATION/PAD	BESS FOUNDATION (6 EACH)	656.00 CY	-	-		738	52,376	17,996	70,372
		BUILDING/EQUIPMENT FOUNDATION/PAD	POWER CONTROL SYSTEM UNIT TRANSFORMER FDN (6 EACH)	32.00 CY	-	-		36	2,555	878	3,433
		BUILDING/EQUIPMENT FOUNDATION/PAD	MAIN TRANSFORMER FOUNDATION AND FIREWALL	93.00 CY	-	-		105	7,425	2,551	9,977
		BUILDING/EQUIPMENT FOUNDATION/PAD	AUXILIARY TRANSFORMER FDN	5.00 CY	-	-		6	399	137	536
		BUILDING/EQUIPMENT FOUNDATION/PAD	POWER DISTRIBUTION CENTER FDN	28.00 CY	-	-		32	2,236	768	3,004
		BUILDING/EQUIPMENT FOUNDATION/PAD	DISCONNECT SWITCH FDN	2.00 CY	-	-		2	160	55	215
		BUILDING/EQUIPMENT FOUNDATION/PAD	DIESEL GENERATOR FDN	53.00 CY	-	-		60	4,232	1,454	5,686
		BUILDING/EQUIPMENT FOUNDATION/PAD	DRILLED PIERS	11.00 EA	-	-		12	878	302	1,180
		MANHOLES - DEMOLISH TOP 4 FT		5.00 EA	-	-		40	2,839	975	3,814
		CONCRETE						1,030	73,099	25,117	98,216
	10.41.00	ELECTRICAL EQUIPMENT									
		DE-ENERGIZE/DISCONNECT/REMOVE ENERGY SEGMENT (BATTERY CONTAINER)	LOADING ONTO TRUCKS OVER A PERIOD OF TIME IS REQUIRED DUE TO LIMITED SPACE AT RECYCLER FACILITY	84.00 EA	-	-		3,360	197,602	84,870	282,472
		DISCONNECT/REMOVE COLLECTION SEGMENT		6.00 EA	-	-		144	8,469	3,637	12,106
		DISCONNECT/REMOVE POWER CONVERSION SEGMENT		6.00 EA	-	-		144	8,469	3,637	12,106
		POWER DISTRIBUTION CENTER		1.00 EA	-	-		100	5,881	2,526	8,407
		MAIN TRANSFORMER 15/20/25 MVA, 24.8/13.2 KV		1.00 EA	-	-		115	6,763	2,905	9,668
		AUXILIARY TRANSFORMER 2000/2240 KVA, 13.2 KV/480 V		1.00 EA	-	-		100	5,881	2,526	8,407
		CABLE TERMINATION STAND		0.26 TN	-	-		8	459	197	656
		40' STRAIGHT AL 10" DIA. LIGHT POLE		6.00 EA	-	-		24	1,411	606	2,018
		REMOVE CONDUIT STUB UP TO A DEPTH OF 4FT BELOW GRADE		235.00 EA	-	-		705	41,461	17,808	59,269
		MISCELLANEOUS ITEMS		1.00 EA	-	-		400	23,524	10,104	33,628
		ELECTRICAL EQUIPMENT						5,100	299,919	128,816	428,735
	10.42.00	RACEWAY, CABLE TRAY, & CONDUIT									
		CONDUIT		1.00 LT	-	-		40	2,352	1,010	3,363
		RACEWAY, CABLE TRAY, & CONDUIT						40	2,352	1,010	3,363
	10.43.00	CABLE									
		1-4/C #10 CU WIRE CABLE - ABOVEGROUND		1.00 LT	-	-		80	4,705	2,021	6,726
		4/0 BARE COPPER - BURIED GROUND WIRE		5,551.00 LF	-	-		87	5,114	2,197	7,311
		GROUND ROD, 5/8" x 10FT		70.00 EA	-	-		28	1,647	707	2,354
		CABLE						195	11,466	4,925	16,391
	10.86.00	WASTE									
		DRAIN AND DISPOSE TRANSFORMER OIL		3,112.00 GAL	2,178	-					2,178
		WASTE			2,178						2,178

Estimate No.: 372774
Project No.: 14489.006
Estimate Date: 10/15/2025
Prep/Rev/Appr: G.AMEN/BA/BA

DTE ENERGY
SLOCUM BATTERY ENERGY STORAGE FACILITY
BESS DEMOLITION

Group	Phase	Description	Notes	Quantity	Subcontract Cost	Scrap Value	Material Cost	Man Hours	Labor Cost	Construction Equipment Cost	Total Cost
		WHOLE PLANT DEMOLITION			**2,178**			**6,399**	**389,238**	**161,613**	**553,029**
18.00.00		**SCRAP VALUE**									
	18.10.00	**CARBON STEEL**									
		CARBON STEEL	FENCE	(3.40) TN	-	(768)	-	0			(768)
		CARBON STEEL	CABLE TERMINATION STAND	(0.26) TN	-	(59)	-	0			(59)
		CARBON STEEL	GROUND RODS	(0.15) TN	-	(34)	-	0			(34)
		CARBON STEEL	COLLECTION SEGMENT	(33.00) TN	-	(7,458)	-	0			(7,458)
		CARBON STEEL	POWER CONVERSION UNIT/INVERTER	(119.00) TN	-	(26,894)	-	0			(26,894)
		STEEL / COPPER MIX - TRANSFORMER	MAIN TRANSFORMER 15/20/25 MVA, 24.8/13.2 KV	(29.90) TN	-	(10,136)	-	0			(10,136)
		STEEL / COPPER MIX - TRANSFORMER	AUXILIARY TRANSFORMER 2000/2240 KVA, 13.2 KV/480 V	(3.00) TN	-	(1,017)	-	0			(1,017)
		CARBON STEEL				**(46,366)**		**0**			**(46,366)**
	18.30.00	**COPPER**									
		4/0 BARE COPPER GROUND WIRE		(1.81) TN	-	(14,715)	-	0			(14,715)
		COPPER				**(14,715)**		**0**			**(14,715)**
	18.50.00	**ALUMINUM**									
		ALUMINUM	LIGHT POLES	(1.24) TN	-	(1,823)	-		-	-	(1,823)
		ALUMINUM				**(1,823)**					**(1,823)**
		SCRAP VALUE				**(62,904)**		**0**			**(62,904)**
21.00.00		**CIVIL WORK**									
	21.14.00	**STRIP & STOCKPILE TOPSOIL**									
		STRIP 6" DEEP, 300 FT HAUL	STRIP AGGREGATE SURFACING	533.00 CY	-	-		37	2,756	3,972	6,727
		STRIP & STOCKPILE TOPSOIL						**37**	**2,756**	**3,972**	**6,727**
	21.19.00	**DISPOSAL**									
		DISPOSAL FEE, "FINK LANDFILL"	CONCRETE	869.00 CY	79,079	-				-	79,079
		TRANSPORTATION, 40 CY TRUCK TO "FINK LANDFILL"	CONCRETE	869.00 CY	2,868	-				-	2,868
		DISPOSAL FEE	MISCELLANEOUS ITEMS	1.00 LS	4,000	-				-	4,000
		TRANSPORTATION	MISCELLANEOUS ITEMS	1.00 LS	1,000	-				-	1,000
		DISPOSAL FEE, "BATTERY RECYCLERS OF AMERICA"	ENERGY SEGMENT/BATTERY CONTAINER DISPOSAL FEE @ 0.443 $/LB, 20,000 LB/CONTAINER	84.00 EA	744,240	-				-	744,240
		TRANSPORTATION, TO "BATTERY RECYCLERS OF AMERICA", DALLAS, TX	ENERGY SEGMENT/BATTERY CONTAINER, 2 PER TRUCKLOAD	41.00 EA	251,166	-				-	251,166
		DISPOSAL			**1,082,353**						**1,082,353**
	21.20.00	**BACKFILL**									
		FOUNDATION BACKFILL, IMPORTED MATERIAL FILL		885.00 CY	29,643	-				-	29,643
		TOPSOIL PLACEMENT, 6 IN, INCLUDES SPREADING AND COMPACTION	DISTURBED AREAS	533.00 CY	17,853	-				-	17,853
		BACKFILL			**47,496**						**47,496**
	21.47.00	**LANDSCAPING**									
		SEED AND MULCH	DISTURBED AREAS	4,796.00 SY	3,182	-				-	3,182
		LANDSCAPING			**3,182**						**3,182**

Estimate No.: 372774
Project No.: 14489.006
Estimate Date: 10/15/2025
Prep/Rev/Appr: G.AMEN/BA/BA

DTE ENERGY
SLOCUM BATTERY ENERGY STORAGE FACILITY
BESS DEMOLITION

Group	Phase	Description	Notes	Quantity	Subcontract Cost	Scrap Value	Material Cost	Man Hours	Labor Cost	Construction Equipment Cost	Total Cost
		CIVIL WORK			1,133,031			37	2,756	3,972	1,139,758
61.00.00		CONSTRUCTION INDIRECT AND MISCELLANEOUS									
	61.13.00	CONSTRUCTION EQUIPMENT									
		SUPPLEMENTAL CRANE RENTAL COST, OPERATOR NOT INCLUDED		60.00 DAY	150,000	-					150,000
		CONSTRUCTION EQUIPMENT			150,000						150,000
		CONSTRUCTION INDIRECT AND MISCELLANEOUS			150,000						150,000
71.00.00		PROJECT INDIRECT									
	71.13.00	AE ENGINEERING									
		AE ENGINEERING		1.00 LS	13,000	-				-	13,000
		AE ENGINEERING			13,000						13,000
	71.99.00	PROJECT INDIRECT									
		UTILITY'S PROJECT MANAGEMENT PERSONNEL, ENGINEERING, CONTRACTOR INDIRECT COSTS		1.00 LS	500,000	-				-	500,000
		PROJECT INDIRECT			500,000						500,000
		PROJECT INDIRECT			513,000						513,000

MPSC Case No: U-21772
Requester: Staff
Question No.: STDE-1.11c
Respondent: R. P. Charles
Page: 1 of 1

Question: 11. Please provide more details of the storage decommissioning studies the Company has contracted with Sargent & Lundy for, including: c. What is the expected delivery date of these decommissioning studies?

Answer: Sargent and Lundy completed the first storage decommissioning study for the Slocum Battery Energy Storage System (Slocum BESS) in October 2025. Slocum is DTE Electric's pilot-scale battery energy storage facility at 14 MW. The second decommissioning study, for the utility scale Trenton Channel Battery Energy Storage System (Trenton Channel BESS, 220 MW), is expected to be completed in April 2026.

Although Slocum represents DTE Electric's initial energy storage installation, it is considerably smaller than the Trenton Channel BESS. As a result, the Slocum BESS study serves as a helpful foundational reference, while the forthcoming Trenton Channel BESS study will address the larger utility-scale system design and its associated decommissioning requirements.

Attachment: N/A

COLONIAL WIRE & CABLE CO. OF NEW JERSEY, INC.
WWW.COLONIALWIRENJ.COM
T: (732) 287-1557 F: (732) 287-1586

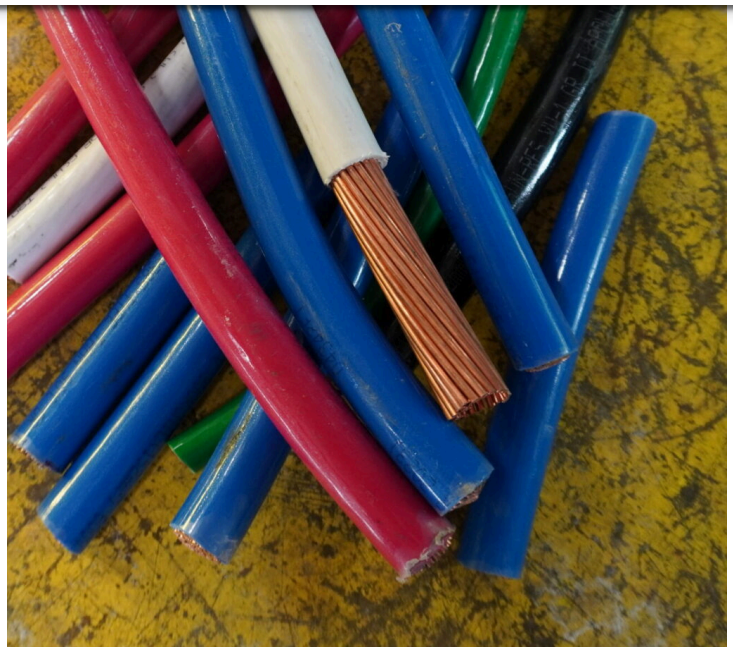
SINCE 1992

WIRE WEIGHTS PER 1000 FEET (IN POUNDS)

SIZE	STRANDS	BARE	THWN-2	XHHW-2	USE-2
18	16	4.92	8		
16	19	7.81	12		
8	SOLID	50.00			
6	SOLID	79.50			
4	SOLID	126.40			
2	SOLID	200.90			
14	SOLID	12.40	15		
12	SOLID	19.80	23		
10	SOLID	31.43	37		
14	19	12.70	16	18	21
12	19	20.16	24	26	30
10	19	32.06	38	40	44
8	19	51	63	65	72
6	19	81	96	98	106
4	19	129	153	149	156
3	19	162	189	185	201
2	19	205	234	230	238
1	19	258	299	300	316
1/0	19	326	372	358	379
2/0	19	411	462	450	474
3/0	19	518	575	561	583
4/0	19	653	712	714	731
250	37	772	851	834	865
300	37	926	1,010	985	1,017
350	37	1,081	1,170	1,175	1,187
400	37	1,235	1,330	1,341	1,352
500	37	1,544	1,650	1,643	1,674
600	61	1,853	2,000	1,960	2,020
750	61	2,316	2,466	2,435	2,486
1000	61	3,088	3,260	3,220	3,290

Case No.: U-21772
Exhibit No.: S-2.2
Witness: James LaPan
Date: May 22, 2026

Insulated Cable (84-88% ICW)



CURRENT PRICE

$3.40/lb

DESCRIPTION / USES

Used for heavier loads of electric that would run to power homes and buildings.

View All Scrap Prices

Copper wires and the differences can be tricky to differentiate from the various types that can be found. Insulated Cable is a common heavier copper wire that is used for heavier electrical connections like from a home or building. Usually no thicker than a finger, the Insulated Cable will have strands of copper bare bright [illegible] nd covered by a single layer of insulation. The insulation can be [illegible] ey on the copper wire, however we only suggest doing that if you have a large quantity of the material, otherwise you may lose too much weight by stripping the Insulated Cable.

Want more money?

Recycling Scrap Insulated Cable In New Jersey

Since 1977, Rockaway Recycling has been serving the Tri-State area for all their scrap needs from copper, aluminum, wire, and electronics. You will be able to find all of ou

conveniently located in Rockaway, NJ minutes from Rt. 80 and off of Rt. 46. If you have any questions about your materials or Insulated Cable, be sure to contact us through our online forms or give us a call. We can also provide pickup services and containers for drop-offs for your insulated copper cable in the Tri-State area. If you are interested, contact us about our scrap metal pick up services. If you have any questions about the gauges or types of insulated cable you have for scrap. We can also help with the recovery rates you can expect based on the copper inside.

Scrap Metal Pickups

Historical Scrap Prices for Insulated Cable

With so many changes in the scrap metal pricing, we wanted to make sure that you always know the current price of copper cable...and now you can. On our pricing page we have the current price on cable and you can go to this page to see not only todays price on cable, but also to see the prices over the last 30 days. We want to provide our visitors with the information about the current market conditions and how they are affecting our scale prices for insulated cable. Seeing the changes in scrap prices over the last month or so, allows our customers to better understand how the market affects our prices at our facility. Also you can see the average scrap prices for insulated copper cable online too.

See Current Copper Cable Scrap Prices

(Last Modified: April 29th, 2026, 9:54 am)

Want more money?

Metal/Material	
#1 Bare Bright Wire	$5.05/lb
#1 Copper Tubing/Flashing	$4.75/lb
#2 Copper Tubing/ Bus Bar	$4.50/lb
Insulated Copper Wire	$1.75/lb

Insulated Cable	$3.40/lb
500-750 MCM (Bare Bright Inside)	$3.80/lb
Copper Transformers	$0.21/lb
Small Electric Motors	$0.30/lb

View All Scrap Prices

← Thin/Thick Cable (79-83% ICW)

500-750 MCM (Bare Bright Inside) - 88-93% ICW →

Recycled Materials Association
Sustainable. Resilient. Essential.

ISN Collect. Verify. Connect.

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CURRENT SCRAP PRICES
Pictures & Materials We Accept
Catalytic Converter Prices

SCRAP METAL PICKUPS
Nationwide Scrap Services
Data Destruction Recyclers

COMPANY
Careers
Our Purchase Terms & Privacy Policy

CONTACT / REQUEST INFO
Get A Quote
How Are We Doing?

REVIEW US ON GOOGLE
Read What Others Say
Scrap Yard Near Me In New Jersey

SCRAP FORKLIFT RECYCLING SERVICES

BUYING SCRAP BATTERIES

HOURS
Monday to Friday - 7:00AM to 4:30P
Open Late Thursdays until 6pm
Saturday - 7:00AM to 12:00PM

Receiving Hours: Mon to Fri - 8:00AM to 3:30PM

Want more money?

ACCREDITED BUSINESS BBB

REPORT PRICES THROUGH ISCRAP APP

Report Your Scrap Prices Now

Case No.: U-21772
Exhibit No.: S-2.3
Witness: James LaPan
Date: May 22, 2026

500-750 MCM (Bare Bright Inside) – 88-93% ICW

CURRENT PRICE

$3.80/lb

DESCRIPTION / USES

Bare bright copper wire inside, single insulation on the outside.

View All Scrap Prices

Bring your 500-750 MCM cable into Rockaway Recycling. It is usually a bit thicker than a regular insulated copper cable would be and is used in heavier electrical systems. The copper inside of 500-750 MCM cable will be a bare bright copper, not a tin-coat. There is usually only a single insulation around the copper strands t le. If you are considering stripping your 500-750 MCM for the b we suggest doing it, only if you have a large quantity. Otherwise if you don't have much weight, you will take a lot of weight away from the cable by stripping it of its insulation, which could be costly depending on how much time you spend on it.

Want more money?

Where To Scrap 500-750 MCM Cable in New Jersey

channel. If you have any questions about the materials you have, we suggest taking a look at the pictures we have posted on our site along with our daily updated scrap prices. If you need directions to our facility, you can print them directly from our site along with our operating hours. If you have a large quantity of scrap 500-750 MCM copper cable, Rockaway Recycling can help you arrange a pick up and container service for your scrap metal. Contact us today through our site or give us a call today!

Scrap Metal Pickups

Historical Scrap Prices for 500-750 MCM Cable

All of the electricians that we work with have asked us for years to post the prices of different grades of wire online...and now we are. Our daily prices are listed on the price page but on this page you can see todays prices on 750 MCM, not only for today...but for a 30 day average as well. Our customers asked and we answered with prices online daily and this should make it easier to know what's going on with the markets. On our Rockaway Recycling website we have always updated our prices when prices are changing at our scales, so the chart with the prices over the last month or so, allows our customers to see where the markets have been and where they are right now. We also provide the current 30-day average for the prices for 500-750 MCM cable which helps you compare the price to today's price.

See Current Scrap Prices on 500-750 MCM Cable

(Last Modified: 4pm, 29th, 2026, 5:01 am)

Metal/Material	Current Price
#1 Bare Bright Wire	$5.05/lb
#1 Copper Tubing/Flashing	$4.75/lb

Insulated Copper Wire	$1.75/lb
THHN Cable	$3.20/lb
Insulated Cable	$3.40/lb
500-750 MCM (Bare Bright Inside)	$3.80/lb
Copper Transformers	$0.21/lb
Small Electric Motors	$0.30/lb

View All Scrap Prices

← Insulated Cable (84-88% ICW)

Insulated Steel BX →

311 West Main Street
Rockaway, NJ 07866

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Read What Others Say
Scrap Yard Near Me In New Jersey

SCRAP FORKLIFT RECYCLING SERVICES

BUYING SCRAP BATTERIES

Want more money?

HOURS
Monday to Friday - 7:00AM to 4:30PM
Open Late Thursdays until 6pm
Saturday - 7:00AM to 12:00PM

Receiving Hours: Mon to Fri - 8:00AM to 3:30PM

BBB ACCREDITED BUSINESS

Case No.: U-21772
Exhibit No.: S-2.4
Witness: James LaPan
Date: May 22, 2026

REQUEST A QUOTE

Clare Division : (989) 386-7652 | Chase Division : (231) 382-2988 | Montcalm Division : (989) 328-2250

Chase Division Scrap Pricing Information

SIGN UP FOR PRICELIST UPDATES

REQUEST A QUOTE

Copper | Brass | Aluminum | Radiators | Electrical Motors | Batteries/ LEAD | Cores | Converters | Ferrous | Car Body | Sheet Iron | E-Scrap | Misc

Dispose of unwanted metals and electronics by bringing them to one of our three locations today. Trust none other than Fair Salvage Company in Central Michigan. With our personable service, state-of-the-art facility, and amazing scrap metal rates, we guarantee to provide you with quality recycling options whenever you visit.

Material Informtion

Chase Division Scrap Pricing Information

Copper

Material	Per Pound
Bare Bright	**$4.38**

Only bright, shiny wire that is not coated fits into this category. Each individual strand of the wire must be the size of a No.2 pencil lead or larger. No contaminants allowed to receive full price, includes enamel coating.

NO. 1	**$4.28**

For wire, each individual strand of the wire must be the size of a No.2 pencil lead or larger. Corrosion and small amounts of paint is acceptable. For pipe and other copper material, it must be clean and shiny to the point that you can still read the original

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For wire, each individual strand is smaller than the size of a No. 2 pencil lead. For pipe, other copper material, and wire, the only contaminations allowed is corrosion, paint, enamel coating, and solder. All other contaminants are not allowed to receive full price. (Clean copper that has been casted regardless of size gets purchased as number 2 copper.)

NO. 3 ---------- $3.93

Sheet copper. Examples: copper pans, flashing. The only contamination allowed is corrosion, paint, enamel coating and solder. All other contaminants are not allowed to receive full price.

INS. #1 80% ---------- $2.63

Must have only one coat of insulation and each individual strand of copper must be larger than a number two pencil lead. No ends, enamel coating, lead or steel is allowed to receive full price. All #1 insulated copper must be at least 70% copper and no more than 30% insulation coating by weight.

ROMEX ---------- $2.13

Plastic coated Romex. Each strand is #2 pencil lead size and bigger, individually coated, and one more coating holding all the strands together. No ends, enamel coating, lead or steel is allowed to receive full price. (Fiber coated wire with no ends will be purchased as #2 insulated.) Individual strands without the outer coating holding the strands together will be purchased as house wire.

INS #2 50% ---------- $1.63

Example: regular housing extension cords and power supply cords without any ends or steel. Enamel coated copper strands are acceptable.

INS #3 40% ---------- $1.23

Communication cable such as phone and computer cables without any ends or steel. Enamel coated copper strands are acceptable. Items that fit into the Insulated #2 category but have ends as long as they are not steel will be purchased as insulated #3.

INS #3 W / ENDS 35% ---------- $0.76

Same as insulated #3 but can contain ends as long as they are not steel. Steel ends go into Christmas lights category.

Christmas Lights ---------- $0.16

Household Christmas tree lights. Large bulbs must be removed, all others are acceptable. Copper coax cable and wire with steel ends are to be purchased as Christmas lights. EC Wire: Bare aluminum electrical wire with no connectors or insulation.

Brass

Material ---------- Per Pound

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Red ---------- $2.35

The mixture of copper and yellow brass that gives the brass item a reddish tint to the visual color. Paint, and solder does not lower the value. The only item that can be attached to red brass and not lower the value is copper. All other contaminants must be removed to receive full price. Enamel coating is not accepted in this category.

Yellow ---------- $2.15

Plumbing fittings, faucets, EDM wire, EDM chops, etc. Chrome (enamel) plate, paint, and solder does not lower the value. The only item that can be attached to brass and not lower the value is copper. All plastic, wood, etc. must be removed to receive full price.

Shell ---------- $2.00

Turnings ---------- $1.60

Brass turnings or shaving that are dry and clean, free of any other contaminants such as dust or metal. Normally found as a byproduct out of machine chops. EDM chops will be purchased as brass turnings.

Irony ---------- $0.65

Yellow brass or copper with excessive contamination. Must be at least 50% yellow brass or copper by weight.

EDM Wire ---------- $2.05

Clean Auto Radiators ---------- $2.10

To receive full price on radiators, all plastic, steel and other contaminants must be removed. Auto Rad: constructed of brass and copper Aluminum Rads: constructed of aluminum Copper/Aluminum Rads: constructed of aluminum fins with copper tubes Heater Cores: brass cores only with no contaminants. Aluminum cores will be purchased as aluminum radiators. Heater cores with contaminates will be purchased as irony brass.

Unclean Auto Radiators ---------- $1.25

Aluminum

Materials ---------- Per Pound

Clean Wheels ---------- $1.07

(No valves, weights or chrome) Must be made of aluminum. Contaminants such as plastic coating, chrome plating, lead weights, or valve stems must not be present to receive full purchase value (See Unclean Aluminum Wheels).

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Date: May 22, 2026

Chrome Wheels ---------- $0.60

Aluminum wheels finished with a chrome plating. Must be free of valve stems, wheel weights, and other dunnage.

Aluminum Clad Wheels ---------- $0.53

(Aluminum Wheels with Plastic)

Semi Wheels ---------- $0.83

Will be purchased as Clip Aluminum if they are made of aluminum and the wheel weights and valve stems are removed.

Old ---------- $0.62

any type of aluminum sheet with small amounts of contamination such as screws, staples, light tar, caulk, etc. No wood, stainless, or cast aluminum. Pop cans are also purchased as old sheet as well as other cans such as aluminum cat food cans. Pontoon floats are purchased as old sheet but they must have a hole cut in them so we can see that there is no water etc. inside.

Siding ---------- $0.79

Painted aluminum: Siding, soffit, fascia, and other similar materials. Most sheet type aluminum's that have been factory painted (not hand painted) and are completely free of contaminants.

Cast ---------- $0.62

Grill tops and clean aluminum pistons are good examples. Must be completely free of contamination. All casted product breaks. It does not bend or dent.

Clip ---------- $0.68

Clean, shiny, and rough aluminum like lawn chair frames. Must be completely free of contamination. Chrome plated material with a mirrored finish will be purchased as old sheet.

Extruded ---------- $0.93

Example: window and door frames. Material has been run through an “extruder” so it is molded, not folded. Must be completely free of contamination.

EC Wire ---------- $0.80

Unclean Extruded ---------- $0.70

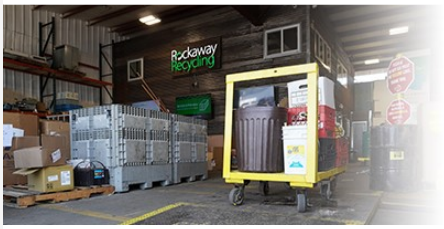
Example: window and door frames. Material has been run through an “extruder” so it is molded, not folded. This product has small amounts of contamination such as screws, staples, light tar, caulk, etc. (No wood or stainless). The contamination can’t exceed 2% of the weight.

AL Turnings ---------- $0.34

LaPan, Jim (LARA)

From: Rockaway Recycling <hello@rockawayrecycling.com>
Sent: Wednesday, May 6, 2026 9:35 AM
To: LaPan, Jim (LARA)
Subject: Bare Bright Hits $5.25 — See All Prices

View this email in your browser



Rockaway Recycling

Copper Prices Are Back Up

Make Sure To Take Advantage

Before Prices Drop!

#1 Bare Bright Wire	$5.25/lb
#1 Copper Tubing	$4.95/lb
#2 Copper Tubing	$4.70/lb
#3 Roofing Copper	$4.50/lb
Brass	$2.80/lb
Bronze	$3.80/lb

THHN Cable	$3.30/lb
Ins. Copper Wire	$1.90/lb
Romex® Wire	$2.65/lb
Insulated Cable	$3.50/lb

More Prices

Bring In Your Scrap Today:

Get Directions→

Book A Scrap Dumpster
Make 10¢ Per Pound Extra
Scrap Your Car + Free Towing

Buying Rare Earth Metals
We Buy Catalytic Converters
Forklift Removal Services

Our mailing address is:
Rockaway Recycling 311 West Main St. Rockaway, NJ 07866 USA

Want to change how you receive these emails?
You can update your preferences or unsubscribe

Case No.: U-21772
Exhibit No.: S-2.6
Witness: James LaPan
Date: May 22, 2026
Page 1 of 1

What is $71,600,000 in 2023 wc

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AI Overview

Based on the cumulative inflation rate between 1980 and 2023, $71,600,000 in 2023 is equivalent in purchasing power to approximately **$17.8 million to $18.5 million** in 1980.

Key Data Points:

- **Total Inflation:** Prices in 2023 were roughly 3.8 to 4 times higher than in 1980.
- **Calculation:** Using an approximate cumulative price increase of ~290% (making 2023 prices ~3.9 times 1980 prices), $\$71,600,000/3.9 = \$18,358,974$.

Note: The calculation uses Consumer Price Index (CPI) data to measure the change in purchasing power, as illustrated by the in2013dollars inflation calculator.

in2013dollars.com

$7000000 in 1980 → 2026 - Inflation Calculator

Value of $7,000,000 from 1980 to 2026. $7,000,000 in 1980 is equivalent in purchasing power to about $28,052,075.24 today, an incr...

Inflation Tool

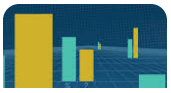
Value of 1980 US Dollars today - Inflation Calculator

Value of 1980 US Dollars today. Share this page: $100 in 1980. $401.74 in 2026. The cumulative inflation rate in the United States...

Federal Reserve Bank of Minneap...

Inflation Calculator - Federal Reserve Bank of Minneapolis

This inflation calculator uses the consumer price index (CPI), which measures the average



Ask anything

	S&L Cost Estimate	Staff Estimate	Difference
Whole Plant Demolition			
Civil Work	87,711	87,711	0
Concrete	6,657,577	6,657,577	0
Steel	78,310	78,310	0
Mechanical Equipment	32,422,197	31,366,422	(1,055,775)
Electrical Equipment	1,438,773	1,438,773	0
Cable	2,355,096	2,355,096	0
Whole Plant Demolition	43,039,664	41,983,889	(1,055,775)
Scrap Value			
Mixed Steel	(55,249,022)	(55,249,022)	0
Copper	(5,652,198)	(14,882,462)	(9,230,264)
Aluminum	(39,082)	(86,430)	(47,348)
Scrap value	(60,940,302)	(70,217,914)	(9,277,612)
Civil Work			
Strip & Stockpile Topsoil	1,510,525	1,510,525	0
Excavation	1,200,940	172,906	(1,028,034)
Disposal	22,719,133	13,740,056	(8,979,077)
Backfill	13,836,121	13,836,121	0
Storm Drainage Utilities	3,643,351	3,643,351	0
Landscaping	1,586,849	95,266	(1,491,583)
Road, Parking & Surface Area	653,312	653,312	0
Civil Work	45,150,231	33,651,537	(11,498,694)
Construction Indirect			
Construction Equipment	65,772,653	0	(65,772,653)
Security	1,311,010	1,311,010	0
Construction Indirect	67,083,663	1,311,010	(65,772,653)
Project Indirect			
Engineering	488,070	488,070	0
Project Indirect	19,566,718	10,701,804	(8,864,914)
Project Indirect	20,054,788	11,189,874	(8,864,914)
Other Construction Indirects			
Total	29,079,673	29,079,673	0
Contingency			
Total	39,813,130	0	(39,813,130)
Decommissioning Wind Park			
Total	183,280,847	46,998,069	(136,282,778)

MPSC Case No: U-21772

Requester: Staff

Question No.: STDE-3.7

Respondent: R.C. Pratt

Page: 1 of 1

Question: 7. Regarding the cost estimates for Combustion Turbine Generators, Diesel Generators, and Steam Generation site, please identify and discuss any potential future land use the Company is aware of that could reasonably be expected.

Answer: Assuming the question is referring to CT generators, diesel generators and steam generation sites that are proposed for near-term retirement, the Company has not identified any potential future land use opportunities at this time.

Attachment: N/A

Estimate Totals

Description	Amount	Staff Adj	Staff Total	Totals	Hours
Labor Costs	9,448,949			9,448,949	163,284 hrs
Material Costs	16,240			16,240	
Subcontract Costs	3,522,943			3,522,943	
Construction Equipment Costs	3,938,948			3,938,948	163,284 hrs
Scrap Value	-2,268,605	-340,291		-2,608,896	
Project Direct Cost	**14,658,475**			**14,318,184**	
General Conditions					
Additional Labor Costs					
90-1 Labor Supervision	566,937				
90-2 Show-up Time	188,979				
90-3 Cost Due To OT 5-10's					
90-4 Cost Due To OT 6-10's					
90-5 Per Diem					
Site Overheads					
91-1 Construction Management	2,040,970				
91-2 Field Office Expenses	1,255,200				
91-3 Material&Quality Control					
91-4 Site Services	265,327				
91-5 Safety	204,097				
91-6 Temporary Facilities	153,073				
91-7 Temporary Utilities	163,278				
91-8 Mobilization/Demob.	163,278				
91-9 Legal Expenses/Claims	30,615				
Other Construction Indirects					
92-1 Small Tools & Consumables	102,049				
92-2 Scaffolding					
92-3 General Liability Insurance	102,049				
92-4 Construction Equipment Mob/Demob	393,895				
92-5 Freight on Material	812				
92-6 Freight on Process Equipment					
92-7 Sales Tax - E					
92-7 Sales Tax - M					
92-7 Sales Tax - L					
92-7 Sales Tax - S					
92-7 Sales Tax - PE					
92-81 G&A - Construction Equipment	275,726				
92-82 G&A - Material	1,137				
92-83 G&A - Labor	1,027,940				
92-84 G&A - Subcontract					
92-85 G&A - Process Equipment					
92-91 Profit - Construction Equipment	393,895				
92-92 Profit - Material	1,624				
92-93 Profit - Labor	1,468,480				
92-94 Profit - Subcontract					
92-95 Profit - Process Equipment					
	8,799,361			**23,457,836**	
Project Indirect Costs					
93-1 Engineering Services - E					
93-1 Engineering Services - M					
93-1 Engineering Services - L					
93-1 Engineering Services - S					
93-1 Engineering Services - PE					
93-2 CM Support - E					
93-2 CM Support - M					
93-2 CM Support - L					
93-2 CM Support - S					
93-2 CM Support - PE					
93-3 Start-Up/Comm - E					
93-3 Start-Up/Comm - M					
93-3 Start-Up/Comm - L					
93-3 Start-Up/Comm - S					
93-3 Start-Up/Comm - PE					
93-4 Start-Up/Spare Parts					
93-5 Ex Liability Insur. - E					

Estimate Totals

Description	Amount	Staff Adj	Staff Total	Totals	Hours
93-5 Ex Liability Insur. - M					
93-5 Ex Liability Insur. - L					
93-5 Ex Liability Insur. - S					
93-5 Ex Liability Insur. - PE					
93-6 Sales Tax On Indirects					
93-7 Owners Cost - E					
93-7 Owners Cost - M					
93-7 Owners Cost - L					
93-7 Owners Cost - S					
93-7 Owners Cost - PE					
93-8 EPC Fee - E					
93-8 EPC Fee - M					
93-8 EPC Fee - L					
93-8 EPC Fee - S					
93-8 EPC Fee - PE					
				23,457,836	
Contingency					
94-1 Contingency on Construction Equipment	750,370	(750370)		-750,370	
94-3 Contingency on Material	2,972	(2972)		-2,972	
94-4 Contingency on Labor+General Conditions	2,577,180	(2577180)		-2,577,180	
94-5 Contingency on Subcontract	528,441	(528441)		-528,441	
94-6 Contingency on Scrap Value	340,291	(340291)		-340,291	
94-7 Contingency on Project Indirect - E					
94-7 Contingency on Project Indirect - M					
94-7 Contingency on Project Indirect - L					
94-7 Contingency on Project Indirect - S					
94-7 Contingency on Project Indirect - PE					
	4,199,254		**19,258,582**	**27,657,090**	
Escalation					
96-1 Escalation on Construction Equipment					
96-3 Escalation on Material					
96-4 Escalation on Labor+General Conditions					
96-5 Escalation on Subcontract					
96-6 Escalation on Scrap Value					
96-7 Escalation on Project Indirect					
				27,657,090	
Total		**-4,539,545**	***23,117,546***	***27,657,090***	

MPSC Case No: U-21772

Requester: Staff

Question No.: STDE-3.5a

Respondent: R.P. Charles

Page: 1 of 1

Question: 5. Regarding the cost estimates for Combustion Turbine Generators, Diesel Generators, and Steam Generation site, please provide a duplicate of each supporting exhibit for cost estimates that includes an additional column that identifies whether the decommissioning description line item of work is required or not required. If the Company states that the decommissioning description line item is 'required', please cite the source that supports that designation. a. If any of the total costs in the cost column are required versus not required, please break out those costs from the total in a sub line-item.

Answer: All line items of work in the cost estimate are deemed necessary and therefore preclude the necessity of providing the requested documentation.

Attachment: N/A

MPSC Case No: U-21772

Requester: Staff

Question No.: STDE-3.6

Respondent: R.P. Charles

Page: 1 of 1

Question: 6. Please provide a detailed explanation of the Sage Timberline cost-estimating software version 9.7 and detail the difference between this software and the RSMeans Construction Cost Estimates software.

Answer: Sage Estimating (formerly Sage Timberline Estimating) is a construction cost estimating software designed to replace manual spreadsheets. Its main benefit is that it increases accuracy by reducing errors like missed or broken spreadsheet formulas. All cost data entered in the program is by the user. The software does not contain a pre-established database of cost information.

Sargent and Lundy does not use “RS Means Construction Cost Estimating” software and has no information to offer for this comparison.

Attachment: N/A

MPSC Case No: U-21772

Requester: Staff

Question No.: STDE-3.5a

Respondent: R.P. Charles

Page: 1 of 1

Question: 5. Regarding the cost estimates for Combustion Turbine Generators, Diesel Generators, and Steam Generation site, please provide a duplicate of each supporting exhibit for cost estimates that includes an additional column that identifies whether the decommissioning description line item of work is required or not required. If the Company states that the decommissioning description line item is 'required', please cite the source that supports that designation. a. If any of the total costs in the cost column are required versus not required, please break out those costs from the total in a sub line-item.

Answer: All line items of work in the cost estimate are deemed necessary and therefore preclude the necessity of providing the requested documentation.

Attachment: N/A

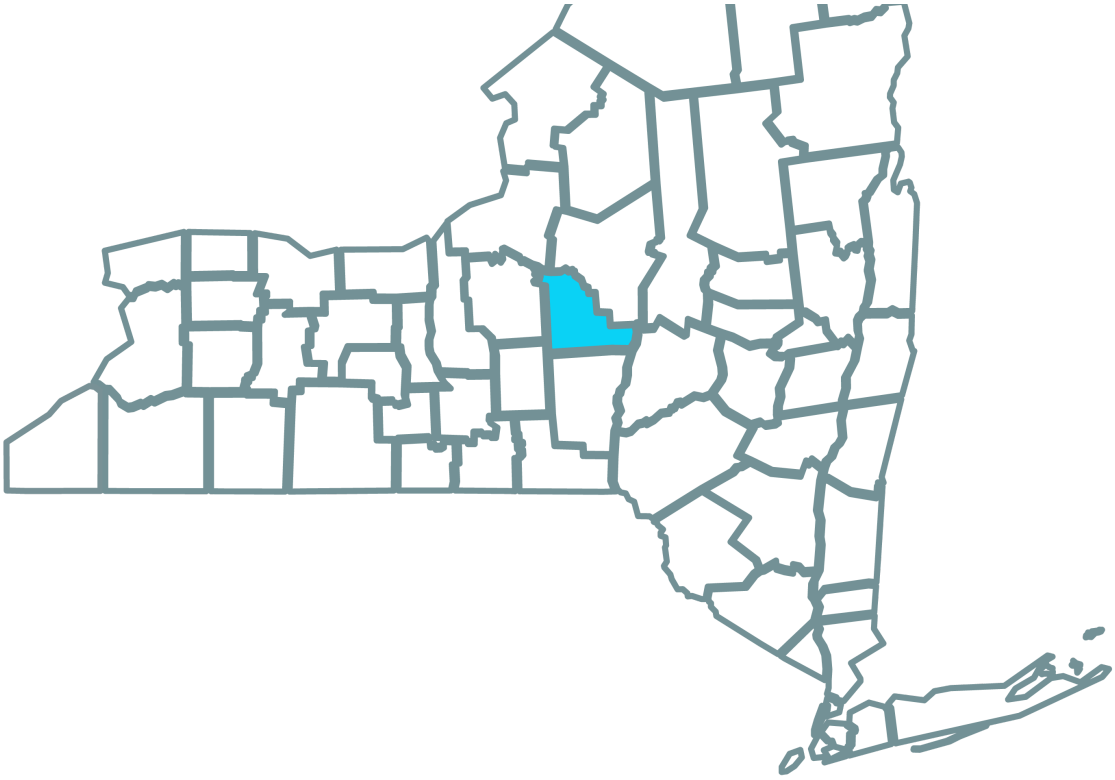
Case No.: U-21772
Exhibit No.: S-2.13
Witness: James LaPan
Date: May 22, 2026

Wind

Madison Wind Farm

Case No.: U-21772
Exhibit No.: S-2.13
Witness: James LaPan
Date: May 22, 2026

EDP Global



Installed capacity was11.5 megawatts

Project overview

Madison Wind Farm was located in Madison County and complemented the surrounding agricultural land. The project was the first commercial wind farm constructed in New York. In October 2025, the wind farm reached the end of its project's lifecycle, and the land was restored to its natural use.

About the decommissioning

September-October 2025

Case No.: U-21772
Exhibit No.: S-2.13
Witness: James LaPan
Date: May 22, 2026

EDP Global

being out of production, making repairs and obtaining replacement parts increasingly difficult and costly.

We are immensely grateful for the Town of Madison's 25+ years of support in developing and operating Madison Wind Farm. We created history together by building New York State's first wind farm in 2000, and we are honored to have been neighbors ever since.

While Madison Wind Farm's time has come to an end, we are eager to continue serving the Madison area with clean American power through the future development of Rolling Upland Wind Farm. To learn about Rolling Upland, visit www.rollinguplandwindfarm.com.

Madison Wind Farm Decommissioning: Frequently-Asked-Questions

Expand all

- What is the Madison Decommissioning?
- What is the timeline for the decommissioning?
- Will you cancel the decommissioning if it rains?
- Will this cause traffic in Madison?
- Will the roads be damaged from the heavy equipment?

Case No.: U-21772
Exhibit No.: S-2.13
Witness: James LaPan
Date: May 22, 2026

EDP Global

What are the vibrations, dust clouds, and sounds expected to be like?

What are the impacts to our land and water?

How are you disposing of the waste from the wind farm?

Who can I contact with more questions about the decommissioning or if I notice damage that I believe is related to the felling?

Economic benefits

When opertaional, Madison Wind Farm yielded significantly in the form of payments to landowners, local spending, and annual community investment. Madison Wind Farm was also compatible with other land uses and provides a stable form of income to local landowners.

$26 million

Total project impact

$1.7 million

Paid to local governments

AI Mode | All | Short videos | Shopping | Forums | Images | Videos | More | Tools

Online estimates | Open now | Top rated

Michigan · Choose area

Kent County (.gov)
https://www.kentcountymi.gov › Concrete-Asphalt-Aggr...

Concrete, Asphalt, & Aggregate

Community Resources · **2359 Ivanrest SW Grandville, MI 49**418 · Phone: 269-751-8898 · Accepts concrete, asphalt, pea stone, road gravel, topsoil, boulders and sand ... Read more
Missing: ~~products~~ | Show results with: products

AI Overview

+5

Several Michigan companies and facilities accept clean, broken concrete and aggregate for free (or at no charge) to crush and recycle into new materials. Key locations include **Hard Rock Quarry (Jackson)**, **Freeport Stone (Brownstown)**, **Bay Aggregates (Bay City)**, and **Team Elmer's (various locations)**, all requiring clean materials, generally free of dirt, wood, and metal. Bay County, MI (.gov) +3

Here are specific companies and locations that accept clean, broken concrete (usually broken into manageable sizes) without a disposal fee:

Southeastern & Central Michigan

- Hard Rock Quarry **(Jackson/M-106 Location):** Accepts concrete debris such as sidewalks, curbs, gutters, and slabs for free dumping.
- Freeport Stone **(Brownstown):** Accepts cement and concrete at no charge for recycling.
- Michigan Crushed Concrete **(Various locations, including Novi/Detroit):** Accepts clean, broken concrete. *Note: Although they are a primary recycler, please verify that their specific location does not charge a tipping fee for clean loads, as they sometimes have a products section with pricing.*
- F.G. Angelo and Sons **(Monroe):** Specializes in concrete recycling. Michigan Crushed Concrete, Inc. +4

Northern & Western Michigan

- Bay Aggregates, Inc. **(Bay City):** Accepts drop-off of clean concrete at no charge.
- Team Elmer's **(Various Locations):** Offers free material waste drop-off for concrete/asphalt (maximum 2ft x 2ft, no contamination).
- South Kent Waste and Recycling Center **(Byron Center):** Accepts concrete, asphalt, and aggregate for free. Kent County (.gov) +2

Important Tips for Free Drop-off

- **"Clean" Concrete:** Usually means no dirt, rebar, wood, trash, or paint.
- **Size Restrictions:** Some locations require pieces to be broken down to a specific size, such as smaller than 2ft x 2ft.
- **Always Call Ahead:** While these sources indicate no charge for clean materials, company policies can change. Call to confirm free disposal before

Sign in

Aggregate. Concrete, asphalt &...

Crushed Concrete, Inc. is a concret...

People also ask

How to get rid of old concrete for free?

Can you get paid for recycling concrete?

Can I sell my old concrete?

How to get rid of a pile of concrete?

Full Circle Recycle
https://fullcirclerecyclegr.com

Full Circle Recycle

Full Circle Recycle in Grand Rapids **offers concrete recycling services** with over 40 years of experience. Visit us for quality materials.

Michigan Crushed Concrete, Inc.
https://micrushedconcrete.com

Michigan Crushed Concrete, Inc.

Michigan Crushed Concrete, Inc. is a concrete recycling company We strive to make quality product that is affordable to our community. We accept clean ... Read more

Missing: ~~aggregate~~ | Show results with: aggregate

Yelp
https://www.yelp.com › ... › Recycling Center

RECYCLED AGGREGATES TAYLOR PLANT

Specialties: We focus on providing our clients with **clean** crushed **aggregate**. Taylor Plant #10 is a **Michigan** Department of Transportation (MDOT) certified ...

Novi Crushed Concrete
https://novicrushedconcrete.com

Novi Crushed Concrete: Concrete Recycling | Aggregate ...

Accepting Clean Broken Concrete At No Charge.. Delivery Service. Call us ... Novi Crushed Concrete is the right choice for any project that involves crushed ... Read more

Missing: ~~company's~~ ~~free~~

Freeport Stone
https://www.freeportstone.com › cement-crusher

Sign in

F.G. Angelo and Sons
https://fgangeloandsons.com › concrete-recycling

Concrete Recycling - Monroe, Michigan

We are currently **accepting CLEAN** broken **concrete** and asphalt at our yards in Monroe, **Michigan**. Rebar, and wire mesh are **accepted** however **Concrete** MUST BE **FREE**. Read more

Facebook · La Pulga de Pharr, San Juan, Alamo
3 comments · 2 months ago

ISO company that will load & haul concrete debris ...

30 dollars a trixle load for **clean** asphalt. 50 dollars a triaxle load for **clean concrete**. Call me to discuss! 864-630-7815. Location: 357 ... Read more

Free concrete waste for backfill near me - Facebook Dec 26, 2024
Any **concrete companies** that pick up debris and dispose of it ... Sep 10, 2025
More results from www.facebook.com
Missing: ~~products~~ | Show results with: products

Roseville Crushed
https://rosevillecrushed.com › detroit-michigan

Concrete Crushing & Recycling in Detroit

Roseville Crushed provides professional concrete crushing and recycling services in Detroit. We handle projects of any size with reliable solutions.

Great Lakes Aggregates
https://www.greatlakesagg.com › recycled-aggregates

Recycled Aggregates | Crushed Stone Supplier

Recycled Aggregates, LLC, part of the Great Lakes Aggregates family provides high quality recycled "green alternative" aggregate and MDOT certified.

Businesses

Michigan Crushed Concrete
4.5 (46) · Concrete contractor
Redford Township, MI
Closed · Opens 7 AM Fri · (313) 534-1500
Their website mentions **accept clean**
Website Directions

Detroit Recycled Concrete Co
4.7 (63) · Concrete contractor
Detroit, MI
Closed · Opens 7 AM Fri · (313) 934-7677
"They **take** crushed **concrete** at no charge."
Directions

Freeport Stone
4.4 (64) · Landscaping supply store
Brownstown Township, MI
Closed · Opens 8 AM Fri · (734) 285-7810
"I called at 8am and by 12pm they had my gravel delivered for a great deal."
Website Directions

Sign in

People also search for

Free concrete **disposal near me**	**Pitsch** Concrete **recycling**
Crushed concrete **near me**	**Stone recycling near me**
Where to take broken concrete **near me**	**Full Circle Recycle**
Free **snowblower disposal near me**	**Cinder block recycling near me**

1 2 3 4 5 6 7 8 9 10 Next

DTE ELECTRIC COMPANY

Component Accrual Rates
Current: BG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Statement A

Account Description	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D=B+C	E	F	G=E+F	H=G-D
STEAM PRODUCTION PLANT							
311.00 Structures and Improvements	2.75%	0.24%	2.99%	2.89%	0.92%	3.81%	0.82%
312.00 Boiler Plant Equipment	2.95%	0.35%	3.31%	2.98%	0.62%	3.61%	0.30%
314.01 Turbogenerator Units	2.72%	0.28%	3.00%	3.04%	1.00%	4.03%	1.03%
315.01 Accessory Electric Equipment	2.54%	0.28%	2.83%	2.73%	1.27%	3.99%	1.17%
316.01 Miscellaneous Power Plant Equipment	2.63%	0.12%	2.74%	2.93%	1.40%	4.32%	1.58%
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	2.98%	1.97%	4.95%	2.58%
Total Steam Production Plant	2.88%	0.33%	3.21%	2.97%	0.73%	3.70%	0.49%
NUCLEAR PRODUCTION PLANT							
321.00 Structures and Improvements	2.96%	1.15%	4.11%	4.02%	1.08%	5.10%	0.99%
322.01 Reactor Plant Equipment	3.11%	1.23%	4.34%	4.23%	1.24%	5.47%	1.13%
323.01 Turbogenerator Units	3.03%	1.19%	4.22%	4.12%	1.16%	5.28%	1.06%
324.01 Accessory Electric Equipment	3.08%	1.02%	4.10%	4.25%	1.29%	5.54%	1.44%
325.01 Miscellaneous Power Plant Equipment	3.35%	1.03%	4.38%	4.06%	0.63%	4.69%	0.31%
353.00 Station Equipment	2.03%	0.34%	2.37%	3.98%	0.98%	4.96%	2.59%
Total Nuclear Production Plant	3.08%	1.17%	4.25%	4.17%	1.17%	5.33%	1.08%
OTHER PRODUCTION PLANT							
341.01 Structures and Improvements	2.85%	0.12%	2.97%	3.53%	0.31%	3.84%	0.87%
342.01 Fuel Holders and Accessories	2.63%	0.11%	2.74%	3.03%	0.20%	3.23%	0.49%
343.01 Prime Movers	2.68%	0.09%	2.77%	3.60%	0.51%	4.11%	1.34%
344.01 Generators	1.47%	0.05%	1.52%	2.91%	0.24%	3.15%	1.63%
345.01 Accessory Electric Equipment	2.43%	0.09%	2.52%	3.31%	0.32%	3.63%	1.11%
346.01 Miscellaneous Power Plant Equipment	3.30%	0.12%	3.42%	3.56%	0.31%	3.87%	0.45%
Total Other Production Plant	2.11%	0.08%	2.18%	3.23%	0.34%	3.57%	1.39%
RENEWABLES							
Solar							
341.01 Structures and Improvements	2.85%		2.85%	3.82%	0.84%	4.66%	1.81%
346.01 Miscellaneous Power Plant Equipment	4.32%	0.47%	4.79%	3.56%	0.82%	4.38%	-0.41%
361.00 Structures and Improvements	1.28%	0.12%	1.40%	3.74%	0.86%	4.60%	3.20%
362.01 Station Equipment	1.33%		1.33%	3.75%	0.87%	4.62%	3.29%
Total Solar	3.97%	0.42%	4.39%	3.58%	0.83%	4.41%	0.02%
Wind							
341.01 Structures and Improvements	2.85%		2.85%	3.31%	0.11%	3.42%	0.57%
344.01 Generators	3.81%	0.10%	3.91%	3.39%	0.14%	3.53%	-0.38%
361.00 Structures and Improvements	1.66%		1.66%	2.79%	0.10%	2.89%	1.23%
362.01 Station Equipment	1.33%		1.33%	3.57%	0.12%	3.69%	2.36%
364.01 Poles, Towers and Fixtures	2.84%	0.09%	2.93%	2.80%	0.20%	3.00%	0.07%
365.01 Overhead Conductors and Devices	2.85%		2.85%	2.89%	0.10%	2.99%	0.14%
367.00 Underground Conductors and Devices	2.21%		2.21%	3.49%	0.12%	3.61%	1.40%
Total Wind	3.54%	0.09%	3.62%	3.40%	0.14%	3.54%	-0.08%
Total Renewables	3.56%	0.11%	3.67%	3.41%	0.18%	3.59%	-0.08%
TRANSMISSION PLANT							
353.01 Station Equipment	2.03%	0.34%	2.37%	2.81%	0.51%	3.32%	0.95%
Total Transmission Plant	2.03%	0.34%	2.37%	2.81%	0.51%	3.32%	0.95%
DISTRIBUTION PLANT							
Non-Street Lighting							
361.00 Structures and Improvements	1.28%	0.12%	1.40%	1.31%	0.68%	1.99%	0.59%
362.01 Station Equipment	1.36%	0.69%	2.05%	1.49%	0.77%	2.26%	0.21%
363.00 Storage Battery Equipment	6.68%		6.68%	8.05%		8.05%	1.37%
364.01 Poles, Towers and Fixtures	2.95%	3.17%	6.12%	3.15%	4.17%	7.32%	1.20%
365.01 Overhead Conductors and Devices	2.95%	1.60%	4.55%	3.16%	2.48%	5.64%	1.09%
366.01 Underground Conduit	1.73%	0.19%	1.92%	1.53%	1.18%	2.71%	0.79%
367.00 Underground Conductors and Devices	2.31%	1.24%	3.55%	2.00%	1.55%	3.55%	
368.00 Line Transformers	2.61%	0.25%	2.86%	2.46%	1.14%	3.60%	0.74%
369.01 Services - Overhead	2.59%	3.46%	6.05%	1.99%	3.17%	5.16%	-0.89%
369.02 Services - Underground	2.98%	3.68%	6.66%	1.97%	3.02%	4.99%	-1.67%
370.01 Meters - Conventional							
370.02 Meters - AMI	5.04%		5.04%	5.83%	1.81%	7.64%	2.60%
371.01 Install.on Cust. Premises - Power Equip.	3.62%	-0.01%	3.61%	3.45%		3.45%	-0.16%
Total Non-Street Lighting	2.57%	1.51%	4.08%	2.61%	2.19%	4.80%	0.72%

DTE ELECTRIC COMPANY

Component Accrual Rates
Current: BG Procedure / RL Technique
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Statement A

Account Description	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D=B+C	E	F	G=E+F	H=G-D
Street Lighting							
371.23 Install.on Cust. Premises - Yard Lighting	4.23%	2.34%	6.57%	3.37%	2.10%	5.47%	-1.10%
373.01 St. Light. And Sig. Sys. - OH Other	7.91%	2.45%	10.36%	4.22%	1.38%	5.60%	-4.76%
373.02 St. Light. And Sig. Sys. - UG Other	3.65%	1.21%	4.86%	1.86%	0.73%	2.59%	-2.27%
373.03 St. Light. And Sig. Sys. - OH Wire	2.94%	1.48%	4.42%	2.17%	1.23%	3.40%	-1.02%
373.04 St. Light. And Sig. Sys. - OG Wire Cable	3.02%	1.51%	4.53%	1.66%	0.66%	2.32%	-2.21%
373.05 St. Light. And Sig. Sys. - UG Luminaires	7.15%		7.15%	0.37%	-0.21%	0.16%	-6.99%
373.06 St. Light. And Sig. Sys. - UG Lumin. - LED	6.73%		6.73%	4.35%	0.87%	5.22%	-1.51%
373.07 St. Light. And Sig. Sys. - OH Luminaires	6.71%		6.71%	4.91%	1.18%	6.09%	-0.62%
373.08 St. Light. And Sig. Sys. - OH Lumin. - LED	6.72%		6.72%	4.35%	2.81%	7.16%	0.44%
Total Street Lighting	5.02%	1.32%	6.35%	2.90%	1.21%	4.12%	-2.23%
Total Distribution Plant	2.63%	1.50%	4.13%	2.62%	2.17%	4.78%	0.65%
GENERAL PLANT							
Depreciable							
390.00 Structures and Improvements	3.91%	0.94%	4.85%	3.22%	1.04%	4.26%	-0.59%
392.01 Transportation Equipment	13.56%	-0.68%	12.88%	9.44%	-0.05%	9.39%	-3.49%
396.01 Power Operated Equipment	9.38%	-0.66%	8.72%	7.25%	-0.05%	7.20%	-1.52%
Total Depreciable Plant	7.42%	0.32%	7.75%	5.51%	0.62%	6.13%	-1.62%
Amortizable							
391.01 Office Furniture	6.67%		6.67%	← 15 Year Amortization →		6.67%	
391.02 Computer Equipment	12.50%		12.50%	← 8 Year Amortization →		12.50%	
391.03 Office Equipment	10.00%		10.00%	← 10 Year Amortization →		10.00%	
391.04 Computer Equipment - 5-Year	20.00%		20.00%	← 5 Year Amortization →		20.00%	
391.05 Computer Equipment - 15-Year	6.67%		6.67%	← 15 Year Amortization →		6.67%	
391.06 Demand Side Management Computer	20.00%		20.00%	← 5 Year Amortization →		20.00%	
393.01 Stores Equipment	4.55%		4.55%	← 22 Year Amortization →		4.55%	
394.01 Tools, Shop and Garage Equipment	4.00%		4.00%	← 25 Year Amortization →		4.00%	
395.01 Laboratory Equipment	6.67%		6.67%	← 15 Year Amortization →		6.67%	
397.03 Communication Equipment - General	6.67%		6.67%	← 15 Year Amortization →		6.67%	
397.04 Communication Equip. - Fiber Optic Cable	6.67%		6.67%	← 25 Year Amortization →		4.00%	-2.67%
398.01 Miscellaneous Equipment	6.67%		6.67%	← 15 Year Amortization →		6.67%	
Total Amortizable Plant	10.05%		10.05%				-10.05%
Total General Plant	8.67%	0.17%	8.84%	7.63%	0.33%	7.96%	-0.88%
TOTAL UTILITY	3.16%	0.87%	4.03%	3.24%	1.31%	4.55%	0.52%
Belle River							
311.00 Structures and Improvements	2.95%	0.12%	3.07%	3.01%	0.48%	3.48%	0.41%
312.00 Boiler Plant Equipment	3.37%	0.22%	3.59%	3.37%	0.45%	3.82%	0.22%
314.01 Turbogenerator Units	3.10%	0.17%	3.28%	3.65%	0.55%	4.21%	0.93%
315.01 Accessory Electric Equipment	3.07%	0.14%	3.22%	3.28%	0.51%	3.79%	0.57%
316.01 Miscellaneous Power Plant Equipment	3.04%	0.11%	3.15%	3.23%	0.44%	3.68%	0.53%
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	3.94%	0.61%	4.55%	2.18%
Total Belle River	3.23%	0.19%	3.43%	3.34%	0.47%	3.81%	0.38%
Belle River Coal							
311.00 Structures and Improvements	3.03%	0.13%	3.15%	3.03%	0.13%	3.15%	0.00%
312.00 Boiler Plant Equipment	3.31%	0.22%	3.52%	3.31%	0.22%	3.52%	0.00%
314.01 Turbogenerator Units							
315.01 Accessory Electric Equipment	2.88%	0.12%	3.00%	2.88%	0.12%	3.00%	0.00%
316.01 Miscellaneous Power Plant Equipment	2.87%	0.10%	2.97%	2.87%	0.10%	2.97%	
353.01 Station Equipment (Transformers)							
Total Belle River Coal	3.29%	0.21%	3.50%	3.29%	0.21%	3.50%	0.00%
Belle River Coal - Unit 1							
311.00 Structures and Improvements	2.80%	0.11%	2.91%	2.80%	0.11%	2.91%	
312.00 Boiler Plant Equipment	3.44%	0.22%	3.66%	3.44%	0.22%	3.66%	
314.01 Turbogenerator Units							
315.01 Accessory Electric Equipment	3.35%	0.16%	3.51%	3.35%	0.16%	3.51%	
316.01 Miscellaneous Power Plant Equipment	2.76%	0.10%	2.86%	2.76%	0.10%	2.86%	
353.01 Station Equipment (Transformers)							
Total Belle River Coal - Unit 1	3.41%	0.21%	3.63%	3.41%	0.21%	3.63%	0.00%
Belle River Coal - Unit 2							
311.00 Structures and Improvements	2.79%	0.10%	2.89%	2.79%	0.10%	2.89%	
312.00 Boiler Plant Equipment	3.46%	0.24%	3.70%	3.46%	0.24%	3.70%	

DTE ELECTRIC COMPANY

Component Accrual Rates
Current: BG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Statement A

Account Description	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D=B+C	E	F	G=E+F	H=G-D
314.01 Turbogenerator Units							

DTE ELECTRIC COMPANY

Component Accrual Rates
Current: BG Procedure / RL Technique
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Statement A

Account Description	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D=B+C	E	F	G=E+F	H=G-D
315.01 Accessory Electric Equipment	2.91%	0.14%	3.05%	2.91%	0.14%	3.05%	
316.01 Miscellaneous Power Plant Equipment	2.76%	0.10%	2.86%	2.76%	0.10%	2.86%	
353.01 Station Equipment (Transformers)							
Total Belle River Coal - Unit 2	3.43%	0.23%	3.67%	3.43%	0.23%	3.67%	0.00%
Belle River Coal - Common							
311.00 Structures and Improvements	3.17%	0.14%	3.31%	3.17%	0.14%	3.31%	
312.00 Boiler Plant Equipment	3.13%	0.20%	3.33%	3.13%	0.20%	3.33%	
314.01 Turbogenerator Units							
315.01 Accessory Electric Equipment	2.79%	0.11%	2.90%	2.79%	0.11%	2.90%	
316.01 Miscellaneous Power Plant Equipment	3.20%	0.11%	3.31%	3.20%	0.11%	3.31%	
353.01 Station Equipment (Transformers)							
Total Belle River Coal - Common	3.13%	0.19%	3.33%	3.13%	0.19%	3.33%	0.00%
Belle River NG Conversion							
311.00 Structures and Improvements	2.94%	0.12%	3.06%	3.01%	0.51%	3.52%	0.45%
312.00 Boiler Plant Equipment	3.42%	0.23%	3.65%	3.41%	0.62%	4.03%	0.39%
314.01 Turbogenerator Units	3.10%	0.17%	3.28%	3.65%	0.55%	4.21%	0.93%
315.01 Accessory Electric Equipment	3.08%	0.14%	3.22%	3.29%	0.51%	3.80%	0.58%
316.01 Miscellaneous Power Plant Equipment	3.04%	0.11%	3.15%	3.24%	0.45%	3.68%	0.54%
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	3.94%	0.61%	4.55%	2.18%
Total Belle River NG Conversion	3.21%	0.19%	3.40%	3.36%	0.58%	3.94%	0.54%
Belle River NG Conversion - Unit 1							
311.00 Structures and Improvements	2.80%	0.11%	2.91%	2.89%	0.44%	3.33%	0.42%
312.00 Boiler Plant Equipment	3.44%	0.22%	3.66%	3.41%	0.61%	4.02%	0.36%
314.01 Turbogenerator Units	3.30%	0.20%	3.50%	3.91%	0.59%	4.50%	1.00%
315.01 Accessory Electric Equipment	3.35%	0.16%	3.51%	3.55%	0.53%	4.08%	0.57%
316.01 Miscellaneous Power Plant Equipment	2.76%	0.10%	2.86%	3.09%	0.45%	3.54%	0.68%
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	4.32%	0.68%	5.00%	2.63%
Total Belle River NG Conversion - Unit 1	3.28%	0.19%	3.47%	3.43%	0.57%	4.01%	0.54%
Belle River NG Conversion - Unit 2							
311.00 Structures and Improvements	2.79%	0.10%	2.89%	2.87%	0.45%	3.32%	0.43%
312.00 Boiler Plant Equipment	3.46%	0.24%	3.70%	3.34%	0.56%	3.90%	0.20%
314.01 Turbogenerator Units	2.95%	0.16%	3.11%	3.60%	0.54%	4.14%	1.03%
315.01 Accessory Electric Equipment	2.91%	0.14%	3.05%	3.07%	0.49%	3.56%	0.51%
316.01 Miscellaneous Power Plant Equipment	2.76%	0.10%	2.86%	3.09%	0.37%	3.46%	0.60%
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	3.78%	0.59%	4.37%	2.00%
Total Belle River NG Conversion - Unit 2	3.19%	0.20%	3.38%	3.31%	0.53%	3.85%	0.47%
Belle River NG Conversion - Common							
311.00 Structures and Improvements	3.17%	0.14%	3.31%	3.20%	0.61%	3.81%	0.50%
312.00 Boiler Plant Equipment	3.13%	0.20%	3.33%	3.73%	1.00%	4.73%	1.40%
314.01 Turbogenerator Units	3.01%	0.14%	3.15%	2.98%	0.49%	3.47%	0.32%
315.01 Accessory Electric Equipment	2.79%	0.11%	2.90%	3.07%	0.51%	3.58%	0.68%
316.01 Miscellaneous Power Plant Equipment	3.20%	0.11%	3.31%	3.32%	0.47%	3.79%	0.48%
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	2.88%	0.41%	3.29%	0.92%
Total Belle River NG Conversion - Common	3.12%	0.15%	3.27%	3.31%	0.69%	3.99%	0.72%
Greenwood Energy Center							
311.00 Structures and Improvements	1.93%	0.33%	2.26%	2.67%	4.97%	7.64%	5.38%
312.00 Boiler Plant Equipment	2.09%	0.43%	2.52%	2.68%	4.79%	7.47%	4.95%
314.01 Turbogenerator Units	2.02%	0.37%	2.39%	2.70%	4.88%	7.58%	5.19%
315.01 Accessory Electric Equipment	1.87%	0.35%	2.22%	2.42%	4.23%	6.65%	4.43%
316.01 Miscellaneous Power Plant Equipment	1.97%	0.23%	2.20%	2.88%	4.92%	7.80%	5.60%
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	4.38%	8.17%	12.55%	10.18%
Total Greenwood Energy Center	2.02%	0.39%	2.41%	2.71%	4.89%	7.59%	5.18%
Monroe							
311.00 Structures and Improvements	2.77%	0.32%	3.09%	2.77%	0.32%	3.09%	0.00%
312.00 Boiler Plant Equipment	2.86%	0.40%	3.26%	2.86%	0.40%	3.26%	0.00%
314.01 Turbogenerator Units	2.55%	0.36%	2.91%	2.55%	0.36%	2.91%	0.00%
315.01 Accessory Electric Equipment	2.57%	0.32%	2.89%	2.57%	0.32%	2.89%	0.00%
316.01 Miscellaneous Power Plant Equipment	2.61%	0.05%	2.66%	2.61%	0.05%	2.66%	0.00%
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	2.03%	0.34%	2.37%	
Total Monroe	2.81%	0.38%	3.20%	2.81%	0.38%	3.20%	0.00%

DTE ELECTRIC COMPANY

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Current: BG Procedure / RL Technique
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Statement A

Account Description	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D=B+C	E	F	G=E+F	H=G-D
Monroe Unit 1							
311.00 Structures and Improvements	1.98%	0.25%	2.23%	1.98%	0.25%	2.23%	
312.00 Boiler Plant Equipment	3.04%	0.43%	3.47%	3.04%	0.43%	3.47%	
314.01 Turbogenerator Units	2.59%	0.35%	2.94%	2.59%	0.35%	2.94%	
315.01 Accessory Electric Equipment	2.16%	0.27%	2.43%	2.16%	0.27%	2.43%	
316.01 Miscellaneous Power Plant Equipment	2.24%	-0.29%	1.95%	2.24%	-0.29%	1.95%	
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	2.03%	0.34%	2.37%	
Total Monroe Unit 1	2.95%	0.41%	3.37%	2.95%	0.41%	3.37%	0.00%
Monroe Unit 2							
311.00 Structures and Improvements	2.05%	0.26%	2.31%	2.05%	0.26%	2.31%	
312.00 Boiler Plant Equipment	3.23%	0.44%	3.67%	3.23%	0.44%	3.67%	
314.01 Turbogenerator Units	2.79%	0.39%	3.18%	2.79%	0.39%	3.18%	
315.01 Accessory Electric Equipment	2.37%	0.30%	2.67%	2.37%	0.30%	2.67%	
316.01 Miscellaneous Power Plant Equipment	2.47%	-0.02%	2.45%	2.47%	-0.02%	2.45%	
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	2.03%	0.34%	2.37%	
Total Monroe Unit 2	3.14%	0.43%	3.57%	3.14%	0.43%	3.57%	0.00%
Monroe Unit 3							
311.00 Structures and Improvements	2.85%	0.33%	3.18%	2.85%	0.33%	3.18%	
312.00 Boiler Plant Equipment	2.87%	0.39%	3.26%	2.87%	0.39%	3.26%	
314.01 Turbogenerator Units	2.58%	0.36%	2.94%	2.58%	0.36%	2.94%	
315.01 Accessory Electric Equipment	2.64%	0.31%	2.95%	2.64%	0.31%	2.95%	
316.01 Miscellaneous Power Plant Equipment	2.13%	-0.25%	1.88%	2.13%	-0.25%	1.88%	
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	2.03%	0.34%	2.37%	
Total Monroe Unit 3	2.82%	0.38%	3.20%	2.82%	0.38%	3.20%	0.00%
Monroe Unit 4							
311.00 Structures and Improvements	2.76%	0.31%	3.07%	2.76%	0.31%	3.07%	
312.00 Boiler Plant Equipment	2.66%	0.37%	3.03%	2.66%	0.37%	3.03%	
314.01 Turbogenerator Units	2.20%	0.31%	2.51%	2.20%	0.31%	2.51%	
315.01 Accessory Electric Equipment	2.61%	0.34%	2.95%	2.61%	0.34%	2.95%	
316.01 Miscellaneous Power Plant Equipment	2.04%	-0.22%	1.82%	2.04%	-0.22%	1.82%	
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	2.03%	0.34%	2.37%	
Total Monroe Unit 4	2.62%	0.36%	2.98%	2.62%	0.36%	2.98%	0.00%
Monroe Units 1 and 2 Common							
311.00 Structures and Improvements	3.59%	0.40%	3.99%	3.59%	0.40%	3.99%	
312.00 Boiler Plant Equipment	3.59%	0.45%	4.04%	3.59%	0.45%	4.04%	
314.01 Turbogenerator Units	2.12%	0.27%	2.39%	2.12%	0.27%	2.39%	
315.01 Accessory Electric Equipment							
316.01 Miscellaneous Power Plant Equipment	2.64%	0.07%	2.71%	2.64%	0.07%	2.71%	
353.01 Station Equipment (Transformers)							
Total Monroe Units 1 and 2 Common	3.55%	0.42%	3.97%	3.55%	0.42%	3.97%	0.00%
Monroe Units 3 and 4 Common							
311.00 Structures and Improvements	3.36%	0.38%	3.74%	3.36%	0.38%	3.74%	
312.00 Boiler Plant Equipment	3.12%	0.45%	3.57%	3.12%	0.45%	3.57%	
314.01 Turbogenerator Units	2.05%	0.26%	2.31%	2.05%	0.26%	2.31%	
315.01 Accessory Electric Equipment							
316.01 Miscellaneous Power Plant Equipment							
353.01 Station Equipment (Transformers)							
Total Monroe Units 3 and 4 Common	3.06%	0.42%	3.48%	3.06%	0.42%	3.48%	0.00%
Monroe Common							
311.00 Structures and Improvements	2.62%	0.31%	2.93%	2.62%	0.31%	2.93%	
312.00 Boiler Plant Equipment	2.47%	0.36%	2.83%	2.47%	0.36%	2.83%	
314.01 Turbogenerator Units	2.56%	0.45%	3.01%	2.56%	0.45%	3.01%	
315.01 Accessory Electric Equipment	2.72%	0.35%	3.07%	2.72%	0.35%	3.07%	
316.01 Miscellaneous Power Plant Equipment	2.64%	0.07%	2.71%	2.64%	0.07%	2.71%	
353.01 Station Equipment (Transformers)	2.03%	0.34%	2.37%	2.03%	0.34%	2.37%	
Total Monroe Common	2.52%	0.35%	2.87%	2.52%	0.35%	2.87%	0.00%
Landfills							
311.00 Structures and Improvements	2.45%	0.16%	2.61%	3.68%	3.64%	7.32%	4.71%
312.00 Boiler Plant Equipment	2.43%	0.32%	2.76%	3.00%	2.05%	5.05%	2.29%
314.01 Turbogenerator Units							

DTE ELECTRIC COMPANY

Component Accrual Rates
Current: BG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Statement A

Account Description	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D=B+C	E	F	G=E+F	H=G-D
315.01 Accessory Electric Equipment							
316.01 Miscellaneous Power Plant Equipment							
353.01 Station Equipment (Transformers)							
Total Landfills	2.44%	0.25%	2.69%	3.33%	2.81%	6.14%	3.45%
Monroe Fly Ash Basin							
311.00 Structures and Improvements	2.62%	0.31%	2.93%	2.62%	0.31%	2.93%	
312.00 Boiler Plant Equipment	2.47%	0.36%	2.83%	2.47%	0.36%	2.83%	
314.01 Turbogenerator Units							
315.01 Accessory Electric Equipment							
316.01 Miscellaneous Power Plant Equipment							
353.01 Station Equipment (Transformers)							
Total Monroe Fly Ash Basin	2.49%	0.35%	2.84%	2.49%	0.35%	2.84%	0.00%
Monroe Vertical Extension							
311.00 Structures and Improvements	2.62%	0.31%	2.93%	2.62%	0.31%	2.93%	
312.00 Boiler Plant Equipment							
314.01 Turbogenerator Units							
315.01 Accessory Electric Equipment							
316.01 Miscellaneous Power Plant Equipment							
353.01 Station Equipment (Transformers)							
Total Monroe Vertical Extension	2.62%	0.31%	2.93%	2.62%	0.31%	2.93%	0.00%
Range Road							
311.00 Structures and Improvements	3.17%	0.14%	3.31%	3.17%	0.14%	3.31%	
312.00 Boiler Plant Equipment							
314.01 Turbogenerator Units							
315.01 Accessory Electric Equipment							
316.01 Miscellaneous Power Plant Equipment							
353.01 Station Equipment (Transformers)							
Total Range Road	3.17%	0.14%	3.31%	3.17%	0.14%	3.31%	0.00%
Sibley Quarry							
311.00 Structures and Improvements	1.48%	-0.07%	1.41%	6.01%	12.69%	18.70%	17.29%
312.00 Boiler Plant Equipment	2.17%	0.06%	2.23%	6.88%	14.31%	21.19%	18.96%
314.01 Turbogenerator Units							
315.01 Accessory Electric Equipment							
316.01 Miscellaneous Power Plant Equipment							
353.01 Station Equipment (Transformers)							
Total Sibley Quarry	1.70%	-0.03%	1.67%	6.29%	13.21%	19.50%	17.83%
Peakers and Non-Peakers							
341.01 Structures and Improvements	2.85%	0.12%	2.97%	3.19%	0.22%	3.41%	0.44%
342.01 Fuel Holders and Accessories	2.63%	0.11%	2.74%	2.69%	0.13%	2.82%	0.08%
343.01 Prime Movers	2.68%	0.09%	2.77%	3.64%	0.59%	4.23%	1.46%
344.01 Generators	1.47%	0.05%	1.52%	2.20%	0.16%	2.36%	0.84%
345.01 Accessory Electric Equipment	2.43%	0.09%	2.52%	2.85%	0.29%	3.14%	0.62%
346.01 Miscellaneous Power Plant Equipment							
Total Peakers and Non-Peakers	2.04%	0.07%	2.11%	2.81%	0.33%	3.14%	1.03%
Dean Peakers							
341.01 Structures and Improvements	2.85%	0.12%	2.97%	3.68%	0.10%	3.78%	0.81%
342.01 Fuel Holders and Accessories	2.63%	0.11%	2.74%	3.06%	0.08%	3.14%	0.40%
343.01 Prime Movers	2.68%	0.09%	2.77%	3.18%	0.13%	3.31%	0.54%
344.01 Generators	1.47%	0.05%	1.52%	3.07%	0.09%	3.16%	1.64%
345.01 Accessory Electric Equipment	2.43%	0.09%	2.52%	3.07%	0.10%	3.17%	0.65%
346.01 Miscellaneous Power Plant Equipment							
Total Dean Peakers	2.05%	0.07%	2.13%	3.12%	0.10%	3.22%	1.09%
Renaissance Peakers							
341.01 Structures and Improvements	2.85%	0.12%	2.97%	3.24%	0.08%	3.32%	0.35%
342.01 Fuel Holders and Accessories	2.63%	0.11%	2.74%	3.12%	0.14%	3.26%	0.52%
343.01 Prime Movers	2.68%	0.09%	2.77%	4.05%	0.18%	4.23%	1.46%
344.01 Generators	1.47%	0.05%	1.52%	3.51%	0.06%	3.57%	2.05%
345.01 Accessory Electric Equipment	2.43%	0.09%	2.52%	3.33%	0.32%	3.65%	1.13%
346.01 Miscellaneous Power Plant Equipment							
Total Renaissance Peakers	2.38%	0.08%	2.46%	3.82%	0.16%	3.97%	1.51%

DTE ELECTRIC COMPANY

Component Accrual Rates
Current: BG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Statement A

Account Description	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D=B+C	E	F	G=E+F	H=G-D
Other Peakers and Non-Peakers							
341.01 Structures and Improvements	2.85%	0.12%	2.97%	2.77%	0.59%	3.36%	0.39%
342.01 Fuel Holders and Accessories	2.63%	0.11%	2.74%	1.56%	0.21%	1.77%	-0.97%
343.01 Prime Movers	2.68%	0.09%	2.77%	3.27%	1.51%	4.78%	2.01%
344.01 Generators	1.47%	0.05%	1.52%	1.68%	0.20%	1.88%	0.36%
345.01 Accessory Electric Equipment	2.43%	0.09%	2.52%	2.21%	0.44%	2.65%	0.13%
346.01 Miscellaneous Power Plant Equipment							
Total Other Peakers and Non-Peakers	1.83%	0.06%	1.89%	2.09%	0.52%	2.62%	0.73%
Combined Cycle							
341.01 Structures and Improvements	2.85%	0.12%	2.97%	3.56%	0.32%	3.88%	0.91%
342.01 Fuel Holders and Accessories	2.63%	0.11%	2.74%	3.49%	0.29%	3.78%	1.04%
343.01 Prime Movers	2.68%	0.09%	2.77%	3.55%	0.42%	3.97%	1.20%
344.01 Generators	1.47%	0.05%	1.52%	3.53%	0.31%	3.84%	2.32%
345.01 Accessory Electric Equipment	2.43%	0.09%	2.52%	3.53%	0.34%	3.87%	1.35%
346.01 Miscellaneous Power Plant Equipment	3.30%	0.12%	3.42%	3.56%	0.31%	3.87%	0.45%
Total Combined Cycle	2.16%	0.08%	2.24%	3.54%	0.34%	3.88%	1.64%
Bluewater Energy Center							
341.01 Structures and Improvements	2.85%	0.12%	2.97%	3.56%	0.32%	3.88%	0.91%
342.01 Fuel Holders and Accessories	2.63%	0.11%	2.74%	3.56%	0.32%	3.88%	1.14%
343.01 Prime Movers	2.68%	0.09%	2.77%	3.56%	0.42%	3.98%	1.21%
344.01 Generators	1.47%	0.05%	1.52%	3.56%	0.32%	3.88%	2.36%
345.01 Accessory Electric Equipment	2.43%	0.09%	2.52%	3.56%	0.35%	3.91%	1.39%
346.01 Miscellaneous Power Plant Equipment	3.30%	0.12%	3.42%	3.56%	0.31%	3.87%	0.45%
Total Bluewater Energy Center	2.19%	0.08%	2.27%	3.56%	0.35%	3.91%	1.64%
Dearborn Combined Heat and Power							
341.01 Structures and Improvements							
342.01 Fuel Holders and Accessories	2.63%	0.11%	2.74%	3.27%	0.21%	3.48%	0.74%
343.01 Prime Movers	2.68%	0.09%	2.77%	3.30%	0.38%	3.68%	0.91%
344.01 Generators	1.47%	0.05%	1.52%	3.27%	0.21%	3.48%	1.96%
345.01 Accessory Electric Equipment	2.43%	0.09%	2.52%	3.27%	0.23%	3.50%	0.98%
346.01 Miscellaneous Power Plant Equipment							
Total Dearborn	1.82%	0.06%	1.88%	3.27%	0.23%	3.51%	1.63%

DTE ELECTRIC COMPANY

Statement B

Component Accruals
Current: BG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Account Description	12/31/23 Plant	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
STEAM PRODUCTION PLANT								
311.00 Structures and Improvements	$ 1,065,193,383	$ 29,267,433	$ 2,584,247	$ 31,851,680	$ 30,773,444	$ 9,821,724	$ 40,595,168	$ 8,743,488
312.00 Boiler Plant Equipment	4,776,263,091	141,063,551	16,893,561	157,957,112	142,519,091	29,674,383	172,193,474	14,236,362
314.01 Turbogenerator Units	687,677,950	18,699,858	1,938,632	20,638,490	20,874,610	6,870,312	27,744,922	7,106,432
315.01 Accessory Electric Equipment	154,077,049	3,921,055	432,147	4,353,202	4,199,356	1,950,028	6,149,384	1,796,182
316.01 Miscellaneous Power Plant Equipment	16,357,412	429,783	19,110	448,893	478,798	228,233	707,031	258,138
353.01 Station Equipment (Transformers)	54,991,144	1,116,321	186,969	1,303,290	1,636,283	1,083,674	2,719,957	1,416,667
Total Steam Production Plant	$ 6,754,560,029	$ 194,498,001	$ 22,054,666	$ 216,552,667	$ 200,481,582	$ 49,628,354	$ 250,109,936	$ 33,557,269
NUCLEAR PRODUCTION PLANT								
321.00 Structures and Improvements	$ 287,015,203	$ 8,495,650	$ 3,300,675	$ 11,796,325	$ 11,538,011	$ 3,099,764	$ 14,637,775	$ 2,841,450
322.01 Reactor Plant Equipment	881,990,355	27,429,900	10,848,481	38,278,381	37,308,192	10,936,680	48,244,872	9,966,491
323.01 Turbogenerator Units	272,280,587	8,250,102	3,240,139	11,490,241	11,217,960	3,158,455	14,376,415	2,886,174
324.01 Accessory Electric Equipment	175,204,499	5,396,299	1,787,086	7,183,385	7,446,191	2,260,138	9,706,329	2,522,944
325.01 Miscellaneous Power Plant Equipment	108,785,925	3,644,328	1,120,495	4,764,823	4,416,709	685,351	5,102,060	337,237
353.00 Station Equipment	14,505,909	294,470	49,320	343,790	577,335	142,158	719,493	375,703
Total Nuclear Production Plant	$ 1,739,782,478	$ 53,510,749	$ 20,346,196	$ 73,856,945	$ 72,504,398	$ 20,282,546	$ 92,786,944	$ 18,929,999
OTHER PRODUCTION PLANT								
341.01 Structures and Improvements	$ 211,920,325	$ 6,039,729	$ 254,304	$ 6,294,033	$ 7,484,932	$ 662,151	$ 8,147,083	$ 1,853,050
342.01 Fuel Holders and Accessories	25,537,086	671,626	28,090	699,716	772,772	51,320	824,092	124,376
343.01 Prime Movers	523,666,253	14,034,256	471,300	14,505,556	18,832,774	2,665,403	21,498,177	6,992,621
344.01 Generators	807,349,853	11,868,042	403,675	12,271,717	23,485,914	1,934,269	25,420,183	13,148,466
345.01 Accessory Electric Equipment	141,547,238	3,439,598	127,393	3,566,991	4,679,855	453,378	5,133,233	1,566,242
346.01 Miscellaneous Power Plant Equipment	893,258	29,478	1,072	30,550	31,800	2,769	34,569	4,019
Total Other Production Plant	$ 1,710,914,013	$ 36,082,729	$ 1,285,834	$ 37,368,563	$ 55,288,047	$ 5,769,290	$ 61,057,337	$ 23,688,774
RENEWABLES								
Solar								
341.01 Structures and Improvements	$ 1,012,883	$ 28,867	$ -	$ 28,867	$ 38,692	$ 8,508	$ 47,200	$ 18,333
346.01 Miscellaneous Power Plant Equipment	141,820,935	6,126,664	666,558	6,793,222	5,048,825	1,162,932	6,211,757	(581,465)
361.00 Structures and Improvements	1,452,075	18,587	1,742	20,329	54,308	12,488	66,796	46,467
362.01 Station Equipment	16,622,120	221,074		221,074	623,330	144,612	767,942	546,868
Total Solar	$ 160,908,013	$ 6,395,192	$ 668,300	$ 7,063,492	$ 5,765,155	$ 1,328,540	$ 7,093,695	$ 30,203
Wind								
341.01 Structures and Improvements	$ 11,332,388	$ 322,973	$ -	$ 322,973	$ 375,102	$ 12,466	$ 387,568	$ 64,595
344.01 Generators	2,263,927,058	86,255,621	2,263,927	88,519,548	76,747,127	3,169,498	79,916,625	(8,602,923)
361.00 Structures and Improvements	2,251,782	37,380		37,380	62,825	2,252	65,077	27,697
362.01 Station Equipment	164,291,559	2,185,078		2,185,078	5,865,209	197,150	6,062,359	3,877,281
364.01 Poles, Towers and Fixtures	541,100	15,367	487	15,854	15,151	1,082	16,233	379
365.01 Overhead Conductors and Devices	11,966,222	341,037		341,037	345,824	11,966	357,790	16,753
367.00 Underground Conductors and Devices	176,007,823	3,889,773		3,889,773	6,142,673	211,209	6,353,882	2,464,109
Total Wind	$ 2,630,317,932	$ 93,047,229	$ 2,264,414	$ 95,311,643	$ 89,553,911	$ 3,605,623	$ 93,159,534	$ (2,152,109)
Total Renewables	$ 2,791,225,945	$ 99,442,421	$ 2,932,714	$ 102,375,135	$ 95,319,066	$ 4,934,163	$ 100,253,229	$ (2,121,906)
TRANSMISSION PLANT								
353.01 Station Equipment	$ 9,860,284	$ 200,164	$ 33,525	$ 233,689	$ 277,074	$ 50,287	$ 327,361	$ 93,672
Total Transmission Plant	$ 9,860,284	$ 200,164	$ 33,525	$ 233,689	$ 277,074	$ 50,287	$ 327,361	$ 93,672

DTE ELECTRIC COMPANY

Statement B

Component Accruals
Current: BG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Account Description	12/31/23 Plant	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
DISTRIBUTION PLANT								
Non-Street Lighting								
361.00 Structures and Improvements	$ 312,227,472	$ 3,996,512	$ 374,673	$ 4,371,185	$ 4,090,180	$ 2,123,147	$ 6,213,327	$ 1,842,142
362.01 Station Equipment	1,696,375,207	23,070,703	11,704,989	34,775,692	25,275,991	13,062,089	38,338,080	3,562,388
363.00 Storage Battery Equipment	2,802,884	187,233		187,233	225,632		225,632	38,399
364.01 Poles, Towers and Fixtures	2,405,273,864	70,955,579	76,247,181	147,202,760	75,766,127	100,299,920	176,066,047	28,863,287
365.01 Overhead Conductors and Devices	3,085,476,742	91,021,564	49,367,628	140,389,192	97,501,065	76,519,823	174,020,888	33,631,696
366.01 Underground Conduit	602,851,708	10,429,335	1,145,418	11,574,753	9,223,631	7,113,650	16,337,281	4,762,528
367.00 Underground Conductors and Devices	1,830,773,499	42,290,868	22,701,591	64,992,459	36,615,470	28,376,989	64,992,459	
368.00 Line Transformers	1,132,108,990	29,548,045	2,830,272	32,378,317	27,849,881	12,906,042	40,755,923	8,377,606
369.01 Services - Overhead	236,393,002	6,122,579	8,179,198	14,301,777	4,704,221	7,493,658	12,197,879	(2,103,898)
369.02 Services - Underground	250,114,490	7,453,412	9,204,213	16,657,625	4,927,255	7,553,458	12,480,713	(4,176,912)
370.01 Meters - Conventional								
370.02 Meters - AMI	465,303,787	23,451,311		23,451,311	27,127,211	8,421,999	35,549,210	12,097,899
371.01 Install.on Cust. Premises - Power Equip.	24,958,512	903,498	(2,496)	901,002	861,069		861,069	(39,933)
Total Non-Street Lighting	$ 12,044,660,157	$ 309,430,639	$ 181,752,667	$ 491,183,306	$ 314,167,733	$ 263,870,775	$ 578,038,508	$ 86,855,202
Street Lighting								
371.23 Install.on Cust. Premises - Yard Lighting	$ 41,256,087	$ 1,745,132	$ 965,392	$ 2,710,524	$ 1,390,330	$ 866,378	$ 2,256,708	$ (453,816)
373.01 St. Light. And Sig. Sys. - OH Other	46,828,888	3,704,165	1,147,308	4,851,473	1,976,179	646,239	2,622,418	(2,229,055)
373.02 St. Light. And Sig. Sys. - UG Other	68,249,140	2,491,094	825,815	3,316,909	1,269,434	498,219	1,767,653	(1,549,256)
373.03 St. Light. And Sig. Sys. - OH Wire	15,738,035	462,698	232,923	695,621	341,515	193,578	535,093	(160,528)
373.04 St. Light. And Sig. Sys. - OG Wire Cable	54,356,153	1,641,556	820,778	2,462,334	902,312	358,751	1,261,063	(1,201,271)
373.05 St. Light. And Sig. Sys. - UG Luminaires	13,287,034	950,023		950,023	49,162	(27,903)	21,259	(928,764)
373.06 St. Light. And Sig. Sys. - UG Lumin. - LED	11,459,922	771,253		771,253	498,507	99,701	598,208	(173,045)
373.07 St. Light. And Sig. Sys. - OH Luminaires	23,790,454	1,596,339		1,596,339	1,168,111	280,727	1,448,838	(147,501)
373.08 St. Light. And Sig. Sys. - OH Lumin. - LED	26,598,100	1,787,392		1,787,392	1,157,017	747,407	1,904,424	117,032
Total Street Lighting	$ 301,563,813	$ 15,149,652	$ 3,992,216	$ 19,141,868	$ 8,752,567	$ 3,663,097	$ 12,415,664	$ (6,726,204)
Total Distribution Plant	$ 12,346,223,970	$ 324,580,291	$ 185,744,883	$ 510,325,174	$ 322,920,300	$ 267,533,872	$ 590,454,172	$ 80,128,998
GENERAL PLANT								
Depreciable								
390.00 Structures and Improvements	$ 552,177,239	$ 21,590,130	$ 5,190,466	$ 26,780,596	$ 17,780,107	$ 5,742,643	$ 23,522,750	$ (3,257,846)
392.01 Transportation Equipment	304,569,551	41,299,631	(2,071,073)	39,228,558	28,751,366	(152,285)	28,599,081	(10,629,477)
396.01 Power Operated Equipment	36,967,831	3,467,583	(243,988)	3,223,595	2,680,168	(18,484)	2,661,684	(561,911)
Total Depreciable Plant	$ 893,714,621	$ 66,357,344	$ 2,875,405	$ 69,232,749	$ 49,211,641	$ 5,571,874	$ 54,783,515	$ (14,449,234)
Amortizable								
391.01 Office Furniture	$ 75,966,156	$ 5,066,943	$ -	$ 5,066,943	$ 5,066,943		$ 5,066,943	$ -
391.02 Computer Equipment	299,777,140	37,472,143		37,472,143	37,472,143		37,472,143	
391.03 Office Equipment	15,994,315	1,599,432		1,599,432	1,599,432		1,599,432	
391.04 Computer Equipment - 5-Year	70,400,490	14,080,098		14,080,098	14,080,098		14,080,098	
391.05 Computer Equipment - 15-Year	21,446,053	1,430,452		1,430,452	1,430,452		1,430,452	
391.06 Demand Side Management Computer	30,707,125	6,141,425		6,141,425	6,141,425		6,141,425	
393.01 Stores Equipment	7,901,212	359,505		359,505	359,505		359,505	
394.01 Tools, Shop and Garage Equipment	143,937,222	5,757,489		5,757,489	5,757,489		5,757,489	
395.01 Laboratory Equipment	24,155,828	1,611,194		1,611,194	1,611,194		1,611,194	
397.03 Communication Equipment - General	62,732,172	4,184,236		4,184,236	4,184,236		4,184,236	

DTE ELECTRIC COMPANY

Statement B

Component Accruals
Current: BG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Account Description	12/31/23 Plant	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
397.04 Communication Equip. - Fiber Optic Cable	23,116,210	1,541,851		1,541,851	924,648		924,648	(617,203)
398.01 Miscellaneous Equipment	37,903,243	2,528,146		2,528,146	2,528,146		2,528,146	
Total Amortizable Plant	$ 814,037,166	$ 81,772,914	$ -	$ 81,772,914	$ 81,155,711	$ -	$ 81,155,711	$ (617,203)
Total General Plant	$ 1,707,751,787	$ 148,130,258	$ 2,875,405	$ 151,005,663	$ 130,367,352	$ 5,571,874	$ 135,939,226	$ (15,066,437)
TOTAL UTILITY	$ 27,060,318,506	$ 856,444,613	$ 235,273,223	$ 1,091,717,836	$ 877,157,819	$ 353,770,386	$ 1,230,928,205	$ 139,210,369
Belle River								
311.00 Structures and Improvements	$ 381,579,864	$ 11,259,881	$ 456,044	$ 11,715,925	$ 11,479,237	$ 1,815,304	$ 13,294,541	$ 1,578,616
312.00 Boiler Plant Equipment	1,232,252,695	41,549,268	2,744,470	44,293,738	41,469,573	5,552,233	47,021,806	2,728,068
314.01 Turbogenerator Units	290,847,211	9,023,466	506,390	9,529,856	10,621,472	1,612,887	12,234,359	2,704,503
315.01 Accessory Electric Equipment	41,396,996	1,272,888	58,471	1,331,359	1,357,479	209,817	1,567,296	235,937
316.01 Miscellaneous Power Plant Equipment	6,581,335	200,141	7,001	207,142	212,903	29,280	242,183	35,041
353.01 Station Equipment (Transformers)	13,747,854	279,082	46,742	325,824	541,260	84,534	625,794	299,970
Total Belle River	$ 1,966,405,955	$ 63,584,726	$ 3,819,118	$ 67,403,844	$ 65,681,924	$ 9,304,055	$ 74,985,979	$ 7,582,135
Belle River Coal								
311.00 Structures and Improvements	$ 34,422,611	$ 1,041,947	$ 43,639	$ 1,085,586	$ 1,041,947	$ 43,639	$ 1,085,586	$ -
312.00 Boiler Plant Equipment	524,878,638	17,359,935	1,136,599	18,496,534	17,359,935	1,136,599	18,496,534	
314.01 Turbogenerator Units								
315.01 Accessory Electric Equipment	635,503	18,277	758	19,035	18,277	758	19,035	
316.01 Miscellaneous Power Plant Equipment	46,305	1,328	47	1,375	1,328	47	1,375	
353.01 Station Equipment (Transformers)								
Total Belle River Coal	$ 559,983,057	$ 18,421,487	$ 1,181,043	$ 19,602,530	$ 18,421,487	$ 1,181,043	$ 19,602,530	$ -
Belle River Coal - Unit 1								
311.00 Structures and Improvements	$ 7,054,636	$ 197,530	$ 7,760	$ 205,290	$ 197,530	$ 7,760	$ 205,290	$ -
312.00 Boiler Plant Equipment	148,133,017	5,095,776	325,893	5,421,669	5,095,776	325,893	5,421,669	
314.01 Turbogenerator Units								
315.01 Accessory Electric Equipment	86,086	2,884	138	3,022	2,884	138	3,022	
316.01 Miscellaneous Power Plant Equipment	22,803	629	23	652	629	23	652	
353.01 Station Equipment (Transformers)								
Total Belle River Coal - Unit 1	$ 155,296,542	$ 5,296,819	$ 333,814	$ 5,630,633	$ 5,296,819	$ 333,814	$ 5,630,633	$ -
Belle River Coal - Unit 2								
311.00 Structures and Improvements	$ 6,091,527	$ 169,954	$ 6,092	$ 176,046	$ 169,954	$ 6,092	$ 176,046	$ -
312.00 Boiler Plant Equipment	143,036,705	4,949,070	343,288	5,292,358	4,949,070	343,288	5,292,358	
314.01 Turbogenerator Units								
315.01 Accessory Electric Equipment	53,599	1,560	75	1,635	1,560	75	1,635	
316.01 Miscellaneous Power Plant Equipment	12,229	338	12	350	338	12	350	
353.01 Station Equipment (Transformers)								
Total Belle River Coal - Unit 2	$ 149,194,060	$ 5,120,922	$ 349,467	$ 5,470,389	$ 5,120,922	$ 349,467	$ 5,470,389	$ -
Belle River Coal - Common								
311.00 Structures and Improvements	$ 21,276,448	$ 674,463	$ 29,787	$ 704,250	$ 674,463	$ 29,787	$ 704,250	$ -
312.00 Boiler Plant Equipment	233,708,916	7,315,089	467,418	7,782,507	7,315,089	467,418	7,782,507	
314.01 Turbogenerator Units								
315.01 Accessory Electric Equipment	495,818	13,833	545	14,378	13,833	545	14,378	

DTE ELECTRIC COMPANY

Statement B

Component Accruals
Current: BG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Account Description	12/31/23 Plant	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
316.01 Miscellaneous Power Plant Equipment	11,273	361	12	373	361	12	373	
353.01 Station Equipment (Transformers)								
Total Belle River Coal - Common	$ 255,492,455	$ 8,003,746	$ 497,762	$ 8,501,508	$ 8,003,746	$ 497,762	$ 8,501,508	$ -
Belle River NG Conversion								
311.00 Structures and Improvements	$ 347,157,253	$ 10,217,934	$ 412,405	$ 10,630,339	$ 10,437,290	$ 1,771,665	$ 12,208,955	$ 1,578,616
312.00 Boiler Plant Equipment	707,374,057	24,189,333	1,607,871	25,797,204	24,109,638	4,415,634	28,525,272	2,728,068
314.01 Turbogenerator Units	290,847,211	9,023,466	506,390	9,529,856	10,621,472	1,612,887	12,234,359	2,704,503
315.01 Accessory Electric Equipment	40,761,493	1,254,611	57,713	1,312,324	1,339,202	209,059	1,548,261	235,937
316.01 Miscellaneous Power Plant Equipment	6,535,030	198,813	6,954	205,767	211,575	29,233	240,808	35,041
353.01 Station Equipment (Transformers)	13,747,854	279,082	46,742	325,824	541,260	84,534	625,794	299,970
Total Belle River NG Conversion	$ 1,406,422,898	$ 45,163,239	$ 2,638,075	$ 47,801,314	$ 47,260,437	$ 8,123,012	$ 55,383,449	$ 7,582,135
Belle River NG Conversion - Unit 1								
311.00 Structures and Improvements	$ 103,067,265	$ 2,885,883	$ 113,374	$ 2,999,257	$ 2,978,644	$ 453,496	$ 3,432,140	$ 432,883
312.00 Boiler Plant Equipment	313,976,202	10,800,781	690,748	11,491,529	10,706,588	1,915,255	12,621,843	1,130,314
314.01 Turbogenerator Units	120,548,023	3,978,085	241,096	4,219,181	4,713,428	711,233	5,424,661	1,205,480
315.01 Accessory Electric Equipment	18,296,647	612,938	29,275	642,213	649,531	96,972	746,503	104,290
316.01 Miscellaneous Power Plant Equipment	1,077,593	29,742	1,078	30,820	33,298	4,849	38,147	7,327
353.01 Station Equipment (Transformers)	4,985,409	101,204	16,950	118,154	215,370	33,901	249,271	131,117
Total Belle River NG Conversion - Unit 1	$ 561,951,139	$ 18,408,633	$ 1,092,521	$ 19,501,154	$ 19,296,859	$ 3,215,706	$ 22,512,565	$ 3,011,411
Belle River NG Conversion - Unit 2								
311.00 Structures and Improvements	$ 106,737,288	$ 2,977,970	$ 106,737	$ 3,084,707	$ 3,063,360	$ 480,318	$ 3,543,678	$ 458,971
312.00 Boiler Plant Equipment	325,818,076	11,273,305	781,963	12,055,268	10,882,324	1,824,581	12,706,905	651,637
314.01 Turbogenerator Units	134,375,476	3,964,077	215,001	4,179,078	4,837,517	725,628	5,563,145	1,384,067
315.01 Accessory Electric Equipment	12,420,387	361,433	17,389	378,822	381,306	60,860	442,166	63,344
316.01 Miscellaneous Power Plant Equipment	1,265,204	34,920	1,265	36,185	39,095	4,681	43,776	7,591
353.01 Station Equipment (Transformers)	8,170,099	165,853	27,778	193,631	308,830	48,204	357,034	163,403
Total Belle River NG Conversion - Unit 2	$ 588,786,530	$ 18,777,558	$ 1,150,133	$ 19,927,691	$ 19,512,432	$ 3,144,272	$ 22,656,704	$ 2,729,013
Belle River NG Conversion - Common								
311.00 Structures and Improvements	$ 137,352,700	$ 4,354,081	$ 192,294	$ 4,546,375	$ 4,395,286	$ 837,851	$ 5,233,137	$ 686,762
312.00 Boiler Plant Equipment	67,579,779	2,115,247	135,160	2,250,407	2,520,726	675,798	3,196,524	946,117
314.01 Turbogenerator Units	35,923,712	1,081,304	50,293	1,131,597	1,070,527	176,026	1,246,553	114,956
315.01 Accessory Electric Equipment	10,044,459	280,240	11,049	291,289	308,365	51,227	359,592	68,303
316.01 Miscellaneous Power Plant Equipment	4,192,233	134,151	4,611	138,762	139,182	19,703	158,885	20,123
353.01 Station Equipment (Transformers)	592,346	12,025	2,014	14,039	17,060	2,429	19,489	5,450
Total Belle River NG Conversion - Common	$ 255,685,229	$ 7,977,048	$ 395,421	$ 8,372,469	$ 8,451,146	$ 1,763,034	$ 10,214,180	$ 1,841,711
Greenwood Energy Center								
311.00 Structures and Improvements	$ 88,198,782	$ 1,702,236	$ 291,056	$ 1,993,292	$ 2,354,907	$ 4,383,479	$ 6,738,386	$ 4,745,094
312.00 Boiler Plant Equipment	206,924,399	4,324,720	889,775	5,214,495	5,545,574	9,911,679	15,457,253	10,242,758
314.01 Turbogenerator Units	84,815,585	1,713,275	313,818	2,027,093	2,290,021	4,139,001	6,429,022	4,401,929
315.01 Accessory Electric Equipment	35,219,973	658,613	123,270	781,883	852,323	1,489,805	2,342,128	1,560,245
316.01 Miscellaneous Power Plant Equipment	3,983,887	78,483	9,163	87,646	114,736	196,007	310,743	223,097
353.01 Station Equipment (Transformers)	10,969,516	222,681	37,296	259,977	480,465	896,209	1,376,674	1,116,697
Total Greenwood Energy Center	$ 430,112,142	$ 8,700,008	$ 1,664,378	$ 10,364,386	$ 11,638,026	$ 21,016,180	$ 32,654,206	$ 22,289,820

DTE ELECTRIC COMPANY

Statement B

Component Accruals
Current: BG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Account Description	12/31/23 Plant	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
Monroe								
311.00 Structures and Improvements	$ 544,010,812	$ 15,048,083	$ 1,752,611	$ 16,800,694	$ 15,048,083	$ 1,752,611	$ 16,800,694	$ -
312.00 Boiler Plant Equipment	3,281,852,227	93,845,313	13,080,499	106,925,812	93,845,313	13,080,499	106,925,812	
314.01 Turbogenerator Units	312,015,154	7,963,117	1,118,424	9,081,541	7,963,117	1,118,424	9,081,541	
315.01 Accessory Electric Equipment	77,460,080	1,989,554	250,406	2,239,960	1,989,554	250,406	2,239,960	
316.01 Miscellaneous Power Plant Equipment	5,792,190	151,159	2,946	154,105	151,159	2,946	154,105	
353.01 Station Equipment (Transformers)	30,273,774	614,558	102,931	717,489	614,558	102,931	717,489	
Total Monroe	$ 4,251,404,237	$ 119,611,784	$ 16,307,817	$ 135,919,601	$ 119,611,784	$ 16,307,817	$ 135,919,601	$ -
Monroe Unit 1								
311.00 Structures and Improvements	$ 16,837,212	$ 333,377	$ 42,093	$ 375,470	$ 333,377	$ 42,093	$ 375,470	$ -
312.00 Boiler Plant Equipment	639,789,720	19,449,607	2,751,096	22,200,703	19,449,607	2,751,096	22,200,703	
314.01 Turbogenerator Units	79,545,143	2,060,219	278,408	2,338,627	2,060,219	278,408	2,338,627	
315.01 Accessory Electric Equipment	9,572,792	206,772	25,847	232,619	206,772	25,847	232,619	
316.01 Miscellaneous Power Plant Equipment	116,118	2,601	(337)	2,264	2,601	(337)	2,264	
353.01 Station Equipment (Transformers)	2,986,544	60,627	10,154	70,781	60,627	10,154	70,781	
Total Monroe Unit 1	$ 748,847,529	$ 22,113,203	$ 3,107,261	$ 25,220,464	$ 22,113,203	$ 3,107,261	$ 25,220,464	$ -
Monroe Unit 2								
311.00 Structures and Improvements	$ 14,655,537	$ 300,439	$ 38,104	$ 338,543	$ 300,439	$ 38,104	$ 338,543	$ -
312.00 Boiler Plant Equipment	607,118,047	19,609,913	2,671,319	22,281,232	19,609,913	2,671,319	22,281,232	
314.01 Turbogenerator Units	73,289,521	2,044,778	285,829	2,330,607	2,044,778	285,829	2,330,607	
315.01 Accessory Electric Equipment	10,751,646	254,814	32,255	287,069	254,814	32,255	287,069	
316.01 Miscellaneous Power Plant Equipment	379,858	9,382	(76)	9,306	9,382	(76)	9,306	
353.01 Station Equipment (Transformers)	4,860,659	98,671	16,526	115,197	98,671	16,526	115,197	
Total Monroe Unit 2	$ 711,055,268	$ 22,317,997	$ 3,043,957	$ 25,361,954	$ 22,317,997	$ 3,043,957	$ 25,361,954	$ -
Monroe Unit 3								
311.00 Structures and Improvements	$ 74,931,115	$ 2,135,537	$ 247,273	$ 2,382,810	$ 2,135,537	$ 247,273	$ 2,382,810	$ -
312.00 Boiler Plant Equipment	611,894,045	17,561,359	2,386,387	19,947,746	17,561,359	2,386,387	19,947,746	
314.01 Turbogenerator Units	79,477,254	2,050,513	286,118	2,336,631	2,050,513	286,118	2,336,631	
315.01 Accessory Electric Equipment	16,181,900	427,202	50,164	477,366	427,202	50,164	477,366	
316.01 Miscellaneous Power Plant Equipment	50,192	1,069	(125)	944	1,069	(125)	944	
353.01 Station Equipment (Transformers)	13,540,501	274,872	46,038	320,910	274,872	46,038	320,910	
Total Monroe Unit 3	$ 796,075,007	$ 22,450,552	$ 3,015,855	$ 25,466,407	$ 22,450,552	$ 3,015,855	$ 25,466,407	$ -
Monroe Unit 4								
311.00 Structures and Improvements	$ 53,649,449	$ 1,480,725	$ 166,313	$ 1,647,038	$ 1,480,725	$ 166,313	$ 1,647,038	$ -
312.00 Boiler Plant Equipment	537,574,858	14,299,491	1,989,027	16,288,518	14,299,491	1,989,027	16,288,518	
314.01 Turbogenerator Units	55,268,120	1,215,899	171,331	1,387,230	1,215,899	171,331	1,387,230	
315.01 Accessory Electric Equipment	11,977,182	312,604	40,722	353,326	312,604	40,722	353,326	
316.01 Miscellaneous Power Plant Equipment	64,781	1,322	(143)	1,179	1,322	(143)	1,179	
353.01 Station Equipment (Transformers)	8,825,600	179,160	30,007	209,167	179,160	30,007	209,167	
Total Monroe Unit 4	$ 667,359,990	$ 17,489,201	$ 2,397,257	$ 19,886,458	$ 17,489,201	$ 2,397,257	$ 19,886,458	$ -
Monroe Units 1 and 2 Common								
311.00 Structures and Improvements	$ 72,238,571	$ 2,593,365	$ 288,954	$ 2,882,319	$ 2,593,365	$ 288,954	$ 2,882,319	$ -
312.00 Boiler Plant Equipment	78,273,859	2,810,032	352,232	3,162,264	2,810,032	352,232	3,162,264	
314.01 Turbogenerator Units	3,839,474	81,397	10,367	91,764	81,397	10,367	91,764	

DTE ELECTRIC COMPANY

Statement B

Component Accruals
Current: BG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Account Description	12/31/23 Plant	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
315.01 Accessory Electric Equipment								
316.01 Miscellaneous Power Plant Equipment	75,497	1,993	53	2,046	1,993	53	2,046	
353.01 Station Equipment (Transformers)								
Total Monroe Units 1 and 2 Common	$ 154,427,401	$ 5,486,787	$ 651,606	$ 6,138,393	$ 5,486,787	$ 651,606	$ 6,138,393	$ -
Monroe Units 3 and 4 Common								
311.00 Structures and Improvements	$ 5,152,502	$ 173,124	$ 19,580	$ 192,704	$ 173,124	$ 19,580	$ 192,704	$ -
312.00 Boiler Plant Equipment	27,235,151	849,737	122,558	972,295	849,737	122,558	972,295	
314.01 Turbogenerator Units	3,321,029	68,081	8,635	76,716	68,081	8,635	76,716	
315.01 Accessory Electric Equipment								
316.01 Miscellaneous Power Plant Equipment								
353.01 Station Equipment (Transformers)								
Total Monroe Units 3 and 4 Common	$ 35,708,682	$ 1,090,942	$ 150,773	$ 1,241,715	$ 1,090,942	$ 150,773	$ 1,241,715	$ -
Monroe Common								
311.00 Structures and Improvements	$ 306,546,426	$ 8,031,516	$ 950,294	$ 8,981,810	$ 8,031,516	$ 950,294	$ 8,981,810	$ -
312.00 Boiler Plant Equipment	779,966,547	19,265,174	2,807,880	22,073,054	19,265,174	2,807,880	22,073,054	
314.01 Turbogenerator Units	17,274,613	442,230	77,736	519,966	442,230	77,736	519,966	
315.01 Accessory Electric Equipment	28,976,560	788,162	101,418	889,580	788,162	101,418	889,580	
316.01 Miscellaneous Power Plant Equipment	5,105,744	134,792	3,574	138,366	134,792	3,574	138,366	
353.01 Station Equipment (Transformers)	60,470	1,228	206	1,434	1,228	206	1,434	
Total Monroe Common	$ 1,137,930,360	$ 28,663,102	$ 3,941,108	$ 32,604,210	$ 28,663,102	$ 3,941,108	$ 32,604,210	$ -
Landfills								
311.00 Structures and Improvements	$ 51,403,925	$ 1,257,233	$ 84,536	$ 1,341,769	$ 1,891,217	$ 1,870,330	$ 3,761,547	$ 2,419,778
312.00 Boiler Plant Equipment	55,233,770	1,344,250	178,817	1,523,067	1,658,631	1,129,972	2,788,603	1,265,536
314.01 Turbogenerator Units								
315.01 Accessory Electric Equipment								
316.01 Miscellaneous Power Plant Equipment								
353.01 Station Equipment (Transformers)								
Total Landfills	$ 106,637,695	$ 2,601,483	$ 263,353	$ 2,864,836	$ 3,549,848	$ 3,000,302	$ 6,550,150	$ 3,685,314
Monroe Fly Ash Basin								
311.00 Structures and Improvements	$ 7,006,662	$ 183,575	$ 21,721	$ 205,296	$ 183,575	$ 21,721	$ 205,296	$ -
312.00 Boiler Plant Equipment	48,558,998	1,199,407	174,812	1,374,219	1,199,407	174,812	1,374,219	
314.01 Turbogenerator Units								
315.01 Accessory Electric Equipment								
316.01 Miscellaneous Power Plant Equipment								
353.01 Station Equipment (Transformers)								
Total Monroe Fly Ash Basin	$ 55,565,660	$ 1,382,982	$ 196,533	$ 1,579,515	$ 1,382,982	$ 196,533	$ 1,579,515	$ -
Monroe Vertical Extension								
311.00 Structures and Improvements	$ 17,675,683	$ 463,103	$ 54,795	$ 517,898	$ 463,103	$ 54,795	$ 517,898	$ -
312.00 Boiler Plant Equipment								
314.01 Turbogenerator Units								
315.01 Accessory Electric Equipment								
316.01 Miscellaneous Power Plant Equipment								
353.01 Station Equipment (Transformers)								
Total Monroe Vertical Extension	$ 17,675,683	$ 463,103	$ 54,795	$ 517,898	$ 463,103	$ 54,795	$ 517,898	$ -

DTE ELECTRIC COMPANY

Statement B

Component Accruals
Current: BG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Account Description	12/31/23 Plant	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
Range Road								
311.00 Structures and Improvements	$ 12,726,335	$ 403,425	$ 17,817	$ 421,242	$ 403,425	$ 17,817	$ 421,242	$ -
312.00 Boiler Plant Equipment								
314.01 Turbogenerator Units								
315.01 Accessory Electric Equipment								
316.01 Miscellaneous Power Plant Equipment								
353.01 Station Equipment (Transformers)								
Total Range Road	$ 12,726,335	$ 403,425	$ 17,817	$ 421,242	$ 403,425	$ 17,817	$ 421,242	$ -
Sibley Quarry								
311.00 Structures and Improvements	$ 13,995,245	$ 207,130	$ (9,797)	$ 197,333	$ 841,114	$ 1,775,997	$ 2,617,111	$ 2,419,778
312.00 Boiler Plant Equipment	6,674,772	144,843	4,005	148,848	459,224	955,160	1,414,384	1,265,536
314.01 Turbogenerator Units								
315.01 Accessory Electric Equipment								
316.01 Miscellaneous Power Plant Equipment								
353.01 Station Equipment (Transformers)								
Total Sibley Quarry	$ 20,670,017	$ 351,973	$ (5,792)	$ 346,181	$ 1,300,338	$ 2,731,157	$ 4,031,495	$ 3,685,314
Peakers and Non-Peakers								
341.01 Structures and Improvements	$ 16,078,453	$ 458,236	$ 19,294	$ 477,530	$ 512,961	$ 35,457	$ 548,418	$ 70,888
342.01 Fuel Holders and Accessories	14,703,091	386,692	16,173	402,865	394,863	19,603	414,466	11,601
343.01 Prime Movers	268,007,164	7,182,592	241,207	7,423,799	9,749,464	1,594,428	11,343,892	3,920,093
344.01 Generators	376,089,686	5,528,518	188,045	5,716,563	8,256,812	601,180	8,857,992	3,141,429
345.01 Accessory Electric Equipment	46,064,745	1,119,373	41,458	1,160,831	1,312,496	132,356	1,444,852	284,021
346.01 Miscellaneous Power Plant Equipment								
Total Peakers and Non-Peakers	$ 720,943,139	$ 14,675,411	$ 506,177	$ 15,181,588	$ 20,226,596	$ 2,383,024	$ 22,609,620	$ 7,428,032
Dean Peakers								
341.01 Structures and Improvements	$ 2,801,080	$ 79,831	$ 3,361	$ 83,192	$ 103,080	$ 2,801	$ 105,881	$ 22,689
342.01 Fuel Holders and Accessories	6,137,567	161,418	6,751	168,169	187,810	4,910	192,720	24,551
343.01 Prime Movers	50,334,156	1,348,955	45,301	1,394,256	1,600,626	65,434	1,666,060	271,804
344.01 Generators	73,689,892	1,083,241	36,845	1,120,086	2,262,280	66,321	2,328,601	1,208,515
345.01 Accessory Electric Equipment	15,645,816	380,193	14,081	394,274	480,327	15,646	495,973	101,699
346.01 Miscellaneous Power Plant Equipment								
Total Dean Peakers	$ 148,608,511	$ 3,053,638	$ 106,339	$ 3,159,977	$ 4,634,123	$ 155,112	$ 4,789,235	$ 1,629,258
Renaissance Peakers								
341.01 Structures and Improvements	$ 8,956,837	$ 255,270	$ 10,748	$ 266,018	$ 290,202	$ 7,165	$ 297,367	$ 31,349
342.01 Fuel Holders and Accessories	4,707,092	123,797	5,178	128,975	146,861	6,590	153,451	24,476
343.01 Prime Movers	132,170,563	3,542,171	118,954	3,661,125	5,352,908	237,907	5,590,815	1,929,690
344.01 Generators	49,957,130	734,370	24,979	759,349	1,753,495	29,974	1,783,469	1,024,120
345.01 Accessory Electric Equipment	14,277,736	346,949	12,850	359,799	475,449	45,689	521,138	161,339
346.01 Miscellaneous Power Plant Equipment								
Total Renaissance Peakers	$ 210,069,358	$ 5,002,557	$ 172,709	$ 5,175,266	$ 8,018,915	$ 327,325	$ 8,346,240	$ 3,170,974
Other Peakers and Non-Peakers								
341.01 Structures and Improvements	$ 4,320,536	$ 123,135	$ 5,185	$ 128,320	$ 119,679	$ 25,491	$ 145,170	$ 16,850
342.01 Fuel Holders and Accessories	3,858,432	101,477	4,244	105,721	60,192	8,103	68,295	(37,426)
343.01 Prime Movers	85,502,445	2,291,466	76,952	2,368,418	2,795,930	1,291,087	4,087,017	1,718,599

DTE ELECTRIC COMPANY

Statement B

Component Accruals
Current: BG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Account Description	12/31/23 Plant	Current Investment	Current Net Salvage	Current Total	Proposed Investment	Proposed Net Salvage	Proposed Total	Difference
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
344.01 Generators	252,442,664	3,710,907	126,221	3,837,128	4,241,037	504,885	4,745,922	908,794
345.01 Accessory Electric Equipment	16,141,193	392,231	14,527	406,758	356,720	71,021	427,741	20,983
346.01 Miscellaneous Power Plant Equipment								
Total Other Peakers and Non-Peakers	$ 362,265,270	$ 6,619,216	$ 227,129	$ 6,846,345	$ 7,573,558	$ 1,900,587	$ 9,474,145	$ 2,627,800
Combined Cycle								
341.01 Structures and Improvements	$ 195,841,872	$ 5,581,493	$ 235,010	$ 5,816,503	$ 6,971,971	$ 626,694	$ 7,598,665	$ 1,782,162
342.01 Fuel Holders and Accessories	10,833,995	284,934	11,917	296,851	377,909	31,717	409,626	112,775
343.01 Prime Movers	255,659,089	6,851,664	230,093	7,081,757	9,083,310	1,070,975	10,154,285	3,072,528
344.01 Generators	431,260,167	6,339,524	215,630	6,555,154	15,229,102	1,333,089	16,562,191	10,007,037
345.01 Accessory Electric Equipment	95,482,493	2,320,225	85,935	2,406,160	3,367,359	321,022	3,688,381	1,282,221
346.01 Miscellaneous Power Plant Equipment	893,258	29,478	1,072	30,550	31,800	2,769	34,569	4,019
Total Combined Cycle	$ 989,970,874	$ 21,407,318	$ 779,657	$ 22,186,975	$ 35,061,451	$ 3,386,266	$ 38,447,717	$ 16,260,742
Bluewater Energy Center								
341.01 Structures and Improvements	$ 195,841,872	$ 5,581,493	$ 235,010	$ 5,816,503	$ 6,971,971	$ 626,694	$ 7,598,665	$ 1,782,162
342.01 Fuel Holders and Accessories	8,150,905	214,369	8,966	223,335	290,172	26,083	316,255	92,920
343.01 Prime Movers	248,676,935	6,664,542	223,809	6,888,351	8,852,899	1,044,443	9,897,342	3,008,991
344.01 Generators	388,584,502	5,712,192	194,292	5,906,484	13,833,608	1,243,470	15,077,078	9,170,594
345.01 Accessory Electric Equipment	84,510,604	2,053,608	76,060	2,129,668	3,008,578	295,787	3,304,365	1,174,697
346.01 Miscellaneous Power Plant Equipment	893,258	29,478	1,072	30,550	31,800	2,769	34,569	4,019
Total Bluewater Energy Center	$ 926,658,076	$ 20,255,682	$ 739,209	$ 20,994,891	$ 32,989,028	$ 3,239,246	$ 36,228,274	$ 15,233,383
Dearborn Combined Heat and Power								
341.01 Structures and Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
342.01 Fuel Holders and Accessories	2,683,090	70,565	2,951	73,516	87,737	5,634	93,371	19,855
343.01 Prime Movers	6,982,154	187,122	6,284	193,406	230,411	26,532	256,943	63,537
344.01 Generators	42,675,665	627,332	21,338	648,670	1,395,494	89,619	1,485,113	836,443
345.01 Accessory Electric Equipment	10,971,889	266,617	9,875	276,492	358,781	25,235	384,016	107,524
346.01 Miscellaneous Power Plant Equipment								
Total Dearborn	$ 63,312,798	$ 1,151,636	$ 40,448	$ 1,192,084	$ 2,072,423	$ 147,020	$ 2,219,443	$ 1,027,359

MPSC Case No: U-21772
Requester: Staff
Question No.: STDE-1.1
Respondent: Z. Gatia
Page: 1 of 1

Question: 1. The Company indicates it is currently accruing depreciation for the electric utility plant at rates and according to methods previously approved. However, the current depreciation rates for solar and wind are 4.39% and 3.62%, respectively, while the previously approved rates for solar and wind are 4.80% and 3.71%, respectively. Please explain why the current depreciation rates for solar and wind are different than what was previously approved and how this may impact the proposed depreciation rates for solar and wind in the Company's application.

Answer: Refer to the Attachment. The depreciation rates for each individual Solar and Wind account approved in U-18150 are not different than the current depreciation rates reflected in this case (Exhibit A-5) for each individual Solar and Wind account. The composite rate, in question, is based on gross plant balances as of a certain date. The depreciation rates approved in U-18150 (applicable to Solar and Wind) were applied to the gross plant balances as of December 31, 2023, in this current case, for each individual and relevant Wind and Solar account. The result, in total, is a composite rate of 3.62% for Solar and 4.39% for Wind as noted in Exhibit A-5. The 4.80% composite rate for Solar and 3.71% for Wind, under U-18150, is based on December 31, 2015 total gross plant balances for Solar and Wind.

Further, as noted above, Case No. U-18150, filed in November 2016, was based on plant balances as of December 31, 2015. In the current case (Exhibit A-5), under the Renewables Solar heading, you will see Solar Structures and Improvement assets in Account 341.01 and distribution plant Structures and Improvement assets in Account 361.00 that support Solar assets. The assets in these two accounts were installed or became operational after December 31, 2015. The same is true for $9,895,794 of the $11,332,388 in Wind Account 341.01 (i.e., the assets were installed or became operational after December 31, 2015). The remaining $1,436,594 (of the $11,332,388 in Wind Account 341.01) was initially accounted for in Wind Account 361.00 and reflected in this account in U-18150. However, upon further review, it was determined that the assets totaling $1,436,594 belonged in Wind Account 341.01 and, therefore, transferred to Wind Account 341.01 after U-18150 was filed.

Lastly, the composite rate in Case No. U-18150 for Solar and Wind includes gross plant balances for certain amortizable General Plant accounts that should not have been carved out of the General Plant functional class and reported in the Solar and Wind categories. Amortization accounting applies to the assets accounted for in amortizable General Plant accounts, including 391.01, Office Furniture, 391.02, Computer Equipment, and 397.03 Communication Equipment. Under amortization accounting, assets are not tracked individually. They are automatically retired at the end of their amortization period.

Attachment: U-21772 STDE-1.1 Solar and Wind Accounts

DTE Electric Company

MPSC Case No.: U-21772
Affiant: Z. Gatia
Attachment: STDE-1.1

Account Description	12/31/2015 Plant	ORDER U-18150 Approved Depreciation Rates						12/31/2023 Plant	Case No. U-21772 Current						Case No. U-21772 Proposed					
		Investment		Net Salvage		Total			Investment		Net Salvage		Total		Investment		Net Salvage		Total	
Solar	a	b	c=a*b	d	e=a*d	f=b+d	g=a*f	h	i	j=h*i	k	l=H*k	m	n=h*m	o	p=h*o	q	r=h*q	s	t=h*s
341.01 Structures and Improvements								$ 1,012,883	2.85%	$ 28,867	0.00%	$ -	2.85%	$ 28,867	3.83%	$ 38,793	0.84%	$ 8,508	4.67%	$ 47,302
346.01 Miscellaneous Power Plant Equipment	$ 50,883,198	4.32%	$ 2,198,154	0.47%	$ 239,151	4.79%	$ 2,437,305	$ 141,820,935	4.32%	$ 6,126,664	0.47%	$ 666,558	4.79%	$ 6,793,223	3.57%	$ 5,063,007	0.83%	$ 1,177,114	4.40%	$ 6,240,121
361.00 Structures and Improvements								$ 1,452,075	1.28%	$ 18,587	0.12%	$ 1,742	1.40%	$ 20,329	3.74%	$ 54,308	0.87%	$ 12,633	4.61%	$ 66,941
362.01 Station Equipment	$ 48,806	1.33%	$ 649			1.33%	$ 649	$ 16,622,120	1.33%	$ 221,074	0.00%	$ -	1.33%	$ 221,074	3.76%	$ 624,992	0.87%	$ 144,612	4.63%	$ 769,604
391.01 Office Furniture	$ 452,593	15 Year Amortization	$ 30,173			6.67%	$ 30,173													
391.02 Computer Equipment																				
Total Solar	**$ 51,384,597**	**4.34%**	**$ 2,228,976**	**0.47%**	**$ 239,151**	**4.80%**	**$ 2,468,127**	**$ 160,908,013**	**3.97%**	**$ 6,395,192**	**0.42%**	**$ 668,301**	**4.39%**	**$ 7,063,493**	**3.59%**	**$ 5,781,100**	**0.83%**	**$ 1,342,867**	**4.43%**	**$ 7,123,968**
Wind																				
341.01 Structures and Improvements								$ 11,332,388	2.85%	$ 322,973	0.00%	$ -	2.85%	$ 322,973	3.37%	$ 381,901	0.30%	$ 33,997	3.67%	$ 415,899
344.01 Generators	$ 796,359,990	3.81%	$ 30,341,316	0.10%	$ 796,360	3.91%	$ 31,137,676	$ 2,263,927,058	3.81%	$ 86,255,621	0.10%	$ 2,263,927	3.91%	$ 88,519,548	3.44%	$ 77,879,091	0.35%	$ 7,923,745	3.79%	$ 85,802,835
346.01 Miscellaneous Power Plant Equipment			$ -																	
361.00 Structures and Improvements	$ 3,925,119	1.66%	$ 65,157			1.66%	$ 65,157	$ 2,251,782	1.66%	$ 37,380	0.00%	$ -	1.66%	$ 37,380	2.88%	$ 64,851	0.28%	$ 6,305	3.16%	$ 71,156
362.01 Station Equipment	$ 32,436,005	1.33%	$ 431,399			1.33%	$ 431,399	$ 164,291,559	1.33%	$ 2,185,078	0.00%	$ -	1.33%	$ 2,185,078	3.61%	$ 5,930,925	0.35%	$ 575,020	3.96%	$ 6,505,946
364.01 Poles, Towers and Fixtures	$ 543,896	2.84%	$ 15,447	0.09%	$ 490	2.93%	$ 15,936	$ 541,100	2.84%	$ 15,367	0.09%	$ 487	2.93%	$ 15,854	2.89%	$ 15,638	0.38%	$ 2,056	3.27%	$ 17,694
365.01 Overhead Conductors and Devices	$ 5,105,606	2.85%	$ 145,510			2.85%	$ 145,510	$ 11,966,222	2.85%	$ 341,037	0.00%	$ -	2.85%	$ 341,037	2.97%	$ 355,397	0.29%	$ 34,702	3.26%	$ 390,099
367.00 Underground Conductors and Devices	$ 44,697,615	2.21%	$ 987,817			2.21%	$ 987,817	$ 176,007,823	2.21%	$ 3,889,773	0.00%	$ -	2.21%	$ 3,889,773	3.53%	$ 6,213,076	0.35%	$ 616,027	3.88%	$ 6,829,104
390.00 Structures and Improvements	$ 718,999	2.85%	$ 20,491			2.85%	$ 20,491													
391.01 Office Furniture	$ 11,162	15 Year Amortization	$ 744			6.67%	$ 744													
391.02 Computer Equipment	$ 205,736	8 Year Amortization	$ 25,717			12.50%	$ 25,717													
397.03 Communication Equipment - Wind	$ 8,190	15 Year Amortization	$ 546			6.67%	$ 546													
Total Wind	**$ 884,012,318**	**3.62%**	**$ 32,034,144**	**0.09%**	**$ 796,849**	**3.71%**	**$ 32,830,993**	**$ 2,630,317,932**	**3.54%**	**$ 93,047,229**	**0.09%**	**$ 2,264,414**	**3.62%**	**$ 95,311,643**	**3.45%**	**$ 90,840,880**	**0.35%**	**$ 9,191,853**	**3.80%**	**$ 100,032,733**
OTHER PRODUCTION PLANT																				
341.01 Structures and Improvements		2.85%		0.12%		2.97%			2.85%		0.12%		2.97%							
DISTRIBUTION PLANT																				
Non-Street Lighting																				
361.00 Structures and Improvements		1.28%		0.12%		1.40%			1.28%		0.12%		1.40%							

			MPSC Case No.:	U-21772
			Respondent:	Z. Gatia
			Attachment:	STDE-2.1
Functional Class	**Account**	**Account Description**	**Retirement Unit**	**Gross Plant Dec. 31, 2023**
Solar	**341.01**	Structures and Improvements	Enclosure	$ 29,538
Solar	**341.01**	Structures and Improvements	Fence	$ 826,481
Solar	**341.01**	Structures and Improvements	Landscaping	$ 69,163
Solar	**341.01**	Structures and Improvements	Signs	$ 87,700
				$ 1,012,883

			MPSC Case No.:	U-21772	
			Respondent:	Z. Gatia	
			Attachment:	STDE-2.1	
Functional Class	**Account**	**Account Description**	**Retirement Unit**	**Gross Plant Dec. 31, 2023**	
Solar	**361.00**	Structures and Improvements	Substation	$ 1,452,075	**Note a**
				$ 1,452,075	
		Transferred to Account 362.01, Station Equipment		$ (1,452,075)	
				$ -	

Note a - The $1,452,075 represents costs for substation equipment that were inadvertently charged to Account 361, Structures and Improvements. The Company recently made the correction to transfer the $1,452,075 from Account 361 to Account 362, Station Equipment.

			MPSC Case No.:	U-21772	
			Respondent:	Z. Gatia	
			Attachment:	STDE-2.1	
Functional Class	**Account**	**Account Description**	**Retirement Unit**	**Gross Plant Dec. 31, 2023**	
Solar	**362.01**	Station Equipment	Conduit	$ 73,249	
Solar	**362.01**	Station Equipment	Control Board	$ 709,629	
Solar	**362.01**	Station Equipment	Transformer	$ 15,537,417	
Solar	**362.01**	Station Equipment	Transformers-Station	$ 36,997	
Solar	**362.01**	Station Equipment	Wire	$ 264,828	
				$ 16,622,120	
Solar	**Transferred from 361.01**	Structures and Improvements	Substation	$ 1,452,075	**Note a**
				$ 18,074,195	

Note a - The $1,452,075 represents costs for substation equipment that were inadvertently charged to Account 361, Structures and Improvements. The Company recently made the correction to transfer the $1,452,075 from Account 361 to Account 362, Station Equipment.

MPSC Case No: U-21772
Requester: MEC
Question No.: MEC-1.13
Respondent: K.L. Bilyeu
Page: 1 of 1

Question: 13. Refer to the Direct Testimony of Zeena Gatia, ZRG-10, lines 4–6. Please explain in detail the basis for proposing to increase the useful life of wind and solar assets to 30 years. Provide any supporting studies, research or data.

Answer: Industry benchmarks demonstrate that assumed service lives for utility-scale renewable generation assets have increased as technologies mature and operational experience expands. Current, industry practice generally supports 30 years of economic service life for both land-based wind and utility-scale solar PV assets, with longer lives observed in certain cases depending on asset condition.

The increase in useful life for wind is consistent with industry practice and supported by benchmarking such as the Berkeley Lab's report "Benchmarking Anticipated Wind Project Lifetimes: Results from a Survey of U.S. Wind Industry Professionals"[1] and the National Laboratory of the Rockies' 2024 Annual Technology Baseline[2] that assumes a 30-year technical life.

The increase in useful life for solar is consistent with industry practice and supported by benchmarking such as the Berkeley Lab's report "Benchmarking Utility-Scale PV Operational Expenses and Project Lifetimes: Results from a Survey of U.S. Solar Industry Professionals"[3] and the National Laboratory of the Rockies' 2024 Annual Technology Baseline[2] that assumes a 30-year technical life.

Attachment: N/A

[1] https://eta-publications.lbl.gov/sites/default/files/wind_useful_life_report.pdf
[2] https://atb.nrel.gov/electricity/2024b/data
[3] https://eta-publications.lbl.gov/sites/default/files/solar_life_and_opex_report.pdf

DTE Electric Company

MPSC Case No.: U-21772
Affiant: ~~Z. Catlo~~ K.L. Bilyeu
Attachment: STDE-1.3a (Revised)

Site	Nameplate Capacity	Number of Units	Year in Service	Location	DTE Owns?	Easement Term
Scio Township	60.48 kW	270	2010	Scio Township, MI	No	Unavailable
UM Information Science	241.4 kW	1,006	2013	Ann Arbor, MI	No	5 years with 3 additional 5 year terms - amendment signed in 2016
DTE – Training and Development Center	391.4 kW	1,740	2011	Westland, MI	Yes	N/A
UM North Campus Research Complex (Plymouth Rd)	430.56 kW	1,794	2012	Ann Arbor, MI	No	5 years with 3 additional 5 year terms - amendment signed in 2016
Hartland Consolidated Schools	443.88 kW	1,740	2013	Hartland, MI	No	20 year with 10 1 year extensions
Will-Le Farms	483.84 kW	2,016	2012	Bad Axe, MI	No	20 year with 10 1 year extensions
Huron Clinton Metroparks – Indian Springs Park	495.36 kW	2,064	2012	White Lake, MI	No	20 year with 10 1 year extensions
Ford Wayne Assembly Plant	502.32 kW	2,184	2011	Wayne, MI	No	5 years with 3 additional 5 year terms
Brownstown	504 kW	1,800	2015	Brownstown Township, MI	No	20 year with 10 1 year extensions
Leipprandt Orchard	511.2 kW	2,004	2013	Pigeon, MI	No	20 year with 10 1 year extensions
Monroe County Community College	513.24 kW	2,184	2011	Monroe, MI	No	20 year with 10 1 year extensions
Riopelle Farms	514.08 kW	2,016	2013	Harbor Beach, MI	No	20 year with 10 1 year extensions
GM Hamtramck – Assembly Plant	516.1 kW	4,032	2011	Detroit, MI	No	20 year with 10 1 year extensions
St. Clair Regional Education Service Agency	517.32 kW	2,028	2013	Marysville, MI	No	20 year with 10 1 year extensions
Sisters – Servants of IHM	518.4 kW	2,160	2012	Monroe, MI	No	20 year with 10 1 year extensions
Thumb Electric	663.24 kW	2,604	2015	Caro, MI	No	20 year with 10 1 year extensions
Romulus	752.4 kW	2,736	2015	Romulus, MI	No	20 year with 10 1 year extensions
McPhail Properties	816.48 kW	3,024	2014	Wixom, MI	No	20 year with 10 1 year extensions
Domino's Farms	1088.64 kW	4,032	2015	Arbor, MI	No	20 year with 10 1 year extensions
DTE Greenwood	1948.8 kW	6,960	2016	Avoca, MI	Yes	N/A
DTE Energy Headquarters	80.64 kW	336	2012	Detroit, MI	Yes	N/A
Warren Consolidated Schools	189 kW	840	2012	Sterling Heights, MI	No	20 year with 10 1 year extensions
Blue Cross Blue Shield	219.96 kW	936	2011	Detroit, MI	No	20 year with mutual consent extension
Mercy High School	402.3 kW	1,788	2011	Farmington Hills, MI	No	20 year with 10 1 year extensions
Ford Head Quarters	1038.24 kW	3,708	2015	Dearborn, MI	No	5 years with 3 additional 5 year terms
Ypsilanti	844 kW	2,520	2016	Ypsilanti, MI	No	20 year with mutual consent extension
O'Shea	2480 kW	7,398	2017	Detroit, MI	No	20 year with mutual consent extension
Demille	34560 kW	108,528	2017	Lapeer, MI	No	20 year with 10 1 year extensions
Turill	22910 kW	72,124	2017	Lapeer, MI	No	20 year with 10 1 year extensions
Ford Rooftop	750 kW	2,159	2021	Dearborn, MI	No	25 year

EXHIBIT S-1.4 IS CONFIDENTIAL AND BEING FILED UNDER SEAL WITH THE MPSC

MPSC Case No: U-21772
Requester: Staff
Question No.: STDE-2.2a
Respondent: K.L. Bilyeu
Page: 1 of 1

Question: 2. With respect to the below, please provide any steps the Company has taken towards renegotiating easement term agreements to reflect the new proposed 30-year life for wind and solar assets where applicable, including but not limited to: a. Any interactions the Company has had with the current landowner(s) about renegotiating easement term agreements for at least 30 years.

Answer: The Company has not yet had any interactions with the current landowner(s) about renegotiating easement term agreements.

Attachment: N/A

MPSC Case No: U-21772
Requester: Staff
Question No.: STDE-2.2b
Respondent: K.L. Bilyeu
Page: 1 of 1

Question: 2. With respect to the below, please provide any steps the Company has taken towards renegotiating easement term agreements to reflect the new proposed 30-year life for wind and solar assets where applicable, including but not limited to: b. An estimated timeline for when the Company and the landowner(s) may have a renegotiated 30-year easement agreement in place.

Answer: The Company does not have an estimated timeline for when easements may be renegotiated. The Company will consider each project individually as the term of the initial agreement (with any extensions).

Attachment: N/A

MPSC Case No: U-21772
Requester: Staff
Question No.: STDE-6.5
Respondent: K.L. Bilyeu
Page: 1 of 1

Question: 5. As shown in U-21772 STDE-1.3a Solar Land Details, there are eight (8) solar site locations with lease agreements that only reach 20–25 years after easement term extensions. Please explain how the Company will address this to ensure solar assets will reach the proposed 30-year useful life. Additionally, please explain why solar site locations UM Information Science, UM North Campus Research Complex (Plymouth Rd), Ford Wayne Assembly Plant, and Ford Head Quarters are stated to not need a renegotiations to reach a 30-year lease term in Supplemental U-21772 STDE-1.3a Solar Land Details, when easement terms for each have been identified as "5 years with 3 additional 5 year terms."

Answer: If it is determined DTE Electric would like to extend the 20-25 year agreements, negotiations will occur closer to the expiration date. With regard to UM Information Science, UM North Campus Research Complex (Plymouth Rd), Ford Wayne Assembly Plant, and Ford Head Quarters - there was an error in the cell related to renegotiation required and will require renegotiation after 20 years.

Attachment: *None.*

MPSC Case No: U-21772

Requester: Staff

Question No.: STDE-6.8

Respondent: K.L. Bilyeu

Page: 1 of 1

Question: 8. As shown in U-21772 STDE-1.4a Wind Land Details there are two (2) wind site locations that only reach 20 and 25 years after easement term extensions. Please explain how the Company will address this to ensure wind assets will reach the proposed 30-year useful life.

Answer: The Company will pursue negotiations to extend the easement as the end of the current term approaches.

Attachment: *None.*

MPSC Case No: U-21772

Requester: Staff

Question No.: STDE-6.2

Respondent: K.L. Bilyeu

Page: 1 of 1

Question: 2. Please provide an updated version of the attachment "U-21772 STDE1.3a Solar Land Details" which identifies the manufacturer solar photovoltaic module warranty duration for each solar site location and identify which solar site locations will exceed the warranty duration of the 30-year useful life the Company is proposing. If there are conditions of the manufacturer warranty, please provide how conditions will be met to ensure solar photovoltaic modules remain under manufacturer warranty durations.

Answer: DTE Electric objects for the reason that the information requested is not relevant, nor is it reasonably calculated to lead to the discovery of admissible evidence. Furthermore, DTE Electric objects for the reason that the request is unduly burdensome, overly broad, oppressive and calculated to cause unreasonable expense to DTE Electric and its ratepayers. Subject to this objection, and without waiving this objection, DTE Electric would answer as follows:

For example, at DTE Electric's newest utility-scale solar sites, Sauk, Pine River, and Polaris, assets carry 12-year product warranties and 30-year performance warranties. Older and smaller sites typically have 5-year (Blue Cross Blue Shield, Greenwood, and Hartland) to 10-year (Romulus, Demille, and Turill) product warranties and 25-year performance warranties.

Attachment: *None.*

MPSC Case No: U-21772
Requester: Staff
Question No.: STDE-1.3b
Respondent: K.L. Bilyeu
Page: 1 of 1

Question: 3. The Company has 16 years of operational history to date for solar. Please provide any information or other evidence which supports the proposed increase to 30 years from the current 23 years useful life for solar. b. Does the Company have a maintenance plan for each solar site location? If so, please provide the maintenance schedule including key investments and work necessary to be conducted for each applicable location.

Answer: Please see response to MEC-1.13 for support of proposed increase to 30 years useful life.

Regarding the maintenance plans, yes, the Company maintains a maintenance plan for each solar site location. This plan applies to all existing solar sites that DTE Electric owns and operates and includes both Preventive Maintenance and Corrective Maintenance activities.

Preventive Maintenance:

Preventive maintenance is conducted twice annually at every solar site. The scope of this work is established through a structured process that incorporates original equipment manufacturer (OEM) requirements, applicable regulatory and compliance obligations, site-specific operating conditions, and fleetwide operational experience. These activities are designed to ensure continued safe operation, maintain equipment reliability, and identify and mitigate potential failure modes.

Corrective Maintenance:

Corrective maintenance is scheduled based on conditions identified through ongoing inspection programs and remote monitoring systems. These programs include technician walkdown inspections, SCADA reviews and remove monitoring. Any deficiencies, abnormal conditions, or failure modes identified through these inspections are prioritized based on safety, compliance and reliability and then addressed through repair or replacement of the affected components, as appropriate.

Collectively, these preventive and corrective maintenance activities constitute the Company's maintenance plan for each solar site location and support continued operational performance, equipment reliability, and regulatory compliance across the DTE Electric solar fleet.

Attachment: N/A

MPSC Case No: U-21772

Requester: Staff

Question No.: STDE-6.3

Respondent: K.L. Bilyeu

Page: 1 of 1

Question: 3. Does the Company view it as necessary that solar photovoltaic modules remain under manufacturer warranty until fully depreciated, or is there ever a possibility that the assets are not operating under warranty?

Answer: The Company does not view it as necessary for the modules to remain under warranty until fully depreciated.

Attachment: *None.*

DTE Electric Company

MPSC Case No.: U-21772
Affiant: ~~Z. Gatia~~ K.L. Bilyeu
Attachment: STDE-1.4a (Revised)

Site	Nameplate Capacity	Number of Units	Year in Service	Location	DTE Owns?	Easement Term
Brookfield	74.8 MW	44	2014	Brookfield, Fairhaven, Grant, Oliver, Sebewaing, and Windsor Townships – Huron County, MI	Own 1 parcel just outside of wind park	Perpetuity
Echo	112 MW	70	2014	Elkton, Chandler, and Oliver Townships – Huron County, MI	Own our switchyard	Perpetuity
Gratiot County	102.4 MW	64	2012	Breckenridge, Bethany, Wheeler, and Porter Townships – near Breckenridge, MI	No	30 year with 20 year extension
Thumb: McKinley	14.4 MW	9	2012	Huron County, MI	Own our switchyard and two surrounding parcels	20 years
Thumb: Minden	32 MW	20	2012	Sanilac County, MI	Own our switchyard	30 year with 2 - 10 year extensions
Thumb: Sigel	64 MW	40	2012	Huron County, MI	Own the substation parcel	Perpetuity
Meridian	224.9 MW	77	2023	Midland, Saginaw Counties, MI	Own our switchyard	Perpetuity or 40 year with 20 year extension
Fairbanks	72.8 MW	21	2021	Delta County, MI	No	Perpetuity
Isabella	383.5 MW	136	2021	Isabella, Midland Counties, MI	Own our switchyard	35 years
Pine River	161.3 MW	65	2019	Gratiot, Isabella Counties, MI	Own our switchyard	25 years
Polaris	168.6 MW	68	2020	Gratiot County, MI	No	25 year with 25 year extension
Pinnebog	50 MW	30	2016	Elton, MI	Own our switchyard	Perpetuity
Big Turtle Phase 2	29 MW	14	2016	Huron County, MI	Own the substation parcel	Perpetuity

MPSC Case No: U-21772

Requester: Staff

Question No.: STDE-6.4

Respondent: K.L. Bilyeu

Page: 1 of 1

Question: 4. Please provide an updated version of the attachment "U-21772 STDE1.4a Wind Land Details" which identifies the manufacturer wind turbine design certification lifetime for each wind site location. If the wind turbine manufacturer has an original equipment manufacturer (OEM) requirements as referenced in response to STDE-1.4b and/or O&M servicing agreement to extend the lifetime, please also provide the timeframe the wind site location would be extended by and how the Company will meet these conditions to ensure life extension.

Answer: The OEM design certified turbine life is 20 years for all wind sites. The Company does not have specific OEM requirements or O&M servicing agreements tied to extending the operational life of its wind turbines. The Company also does not consider design certification or servicing agreement extending to 30 years to be necessary for continued site operations.

Attachment: *None.*

MPSC Case No: U-21772
Requester: Staff
Question No.: STDE-1.4b
Respondent: K.L. Bilyeu
Page: 1 of 1

Question: 4. The Company has 12 years of operational history to date for wind. Please provide any information or other evidence which supports the proposed increase to 30 years from the current 26 years useful life for wind. b. Does the Company have a maintenance plan for each wind farm location? If so, please provide the maintenance schedule including key investments and work necessary to be conducted for each applicable location.

Answer: Please see response to MEC-1.13 for support of proposed increase to 30 years useful life.

Regarding the maintenance plans, yes, the Company maintains a comprehensive maintenance plan for each wind site location. This plan applies to all existing wind sites that DTE Electric owns and operates and includes both Preventive Maintenance and Corrective Maintenance activities.

Preventive Maintenance:

Preventive maintenance is conducted twice annually on every wind turbine. The scope of this work is established through a structured process that incorporates original equipment manufacturer (OEM) requirements, applicable regulatory and compliance obligations, site-specific operating conditions, and fleetwide operational experience. These activities are designed to ensure continued safe operation, maintain equipment reliability, and identify and mitigate potential failure modes.

Corrective Maintenance:

Corrective maintenance is scheduled based on conditions identified through ongoing inspection programs. These programs include quarterly drone inspections, technician walkdown inspections, annual substation visual inspections, and required 5-year and 10-year maintenance intervals. Any deficiencies, abnormal conditions, or failure modes identified through these inspections are addressed through repair or replacement of the affected components, as appropriate.
Collectively, these preventive and corrective maintenance activities constitute the Company's maintenance plan for each wind site location and support continued operational performance, equipment reliability, and regulatory compliance across the DTE Electric wind fleet.

Attachment: N/A

MPSC Case No: U-21772

Requester: Staff

Question No.: STDE-6.7

Respondent: K.L. Bilyeu

Page: 1 of 1

Question: 7. Please explain why solar site locations GM Orion Assembly Plant and GM Warren are listed Table 2-1 of the Decommissioning Study Renewable Energy Sites prepared by Sargent & Lundy but were not listed in U-21772 STDE-1.3a Solar Land Details.

Answer: The projects listed in STDE-1.3a Solar Land Details were based on the question, which referenced Table 4 – Renewable Energy Sites on page 8 of Witness Charles' testimony and did not include these two sites. GM Orion Assembly Plant and GM Warren have been decommissioned by request of the project partner.

Attachment: *None.*

MPSC Case No: U-21772
Requester: Staff
Question No.: STDE-1.15
Respondent: R.P. Charles
Page: 1 of 1

Question: 15. Did the Company or Sargent & Lundy perform any benchmarking to identify the potential value for the reuse or recycling of PV panels from the Company's solar installations? Please provide any benchmarking or other information identified on this subject.

Answer: The Company and Sargent & Lundy have not performed any benchmarking to identify the potential value for the reuse of PV panels from DTE Electric's solar installations. It is reasonably assumed that the panels will have no salvage value at the time of decommissioning, which also corresponds to the end of their useful life. Sargent and Lundy did contact a company that recycles solar panels and obtained a budgetary price for receiving the panels at their facility. This is the cost to DTE Electric for disposing of the panels.

Attachment: N/A

MPSC Case No: U-21772
Requester: Staff
Question No.: STDE-6.9
Respondent: R.P. Charles
Page: 1 of 1

Question: 9. Please provide the estimated additional cost to the Company to recycle the PV panels versus discarding to a landfill in Michigan. Please also provide information or details supporting why it is stated to be reasonably assumed the PV panels will have no salvage value at the time of decommissioning in response to Staff's Second Discovery Request, STDE-2.8.

Answer: The estimated additional cost to recycle the solar panels versus disposing in a landfill is $19.10 each panel. This includes the recycling fee and transportation to recycler.

The total number of solar panels in the cost estimate is 247,975. Estimated additional cost to the company to recycle the solar panels is $19.10 x 247,975 = $4,735,634.

The decision regarding end-of-life alternatives for a power generation asset would be made on a case-by-case basis. In general, the available options would include extending the asset's service life, refurbishing or repowering the asset, or decommissioning it.

Because the scope of these estimates was limited to the decommissioning of each facility, it is assumed that no salvage value should be included. This assumption reflects that each facility has reached the end of its useful life.

Attachment: None.

title	sector	subsector	url	facility_type	name	capacity	state	city
Echo Environmental Holdings	Recycling	both c-Si and CdTe	https://www.energy.gov/	HQ and Manufacturing	Echo Environmental Holdings	6 kt/yr	Texas	Carrollton
Electronic Recyclers International	Recycling	both c-Si and CdTe	https://www.energy.gov/	Manufacturing	Electronic Recyclers International	0 kt/yr	Washington	Sumner
Electronic Recyclers International	Recycling	both c-Si and CdTe	https://www.energy.gov/	Manufacturing	Electronic Recyclers International	0 kt/yr	California	Fresno
Electronic Recyclers International	Recycling	both c-Si and CdTe	https://www.energy.gov/	Manufacturing	Electronic Recyclers International	0 kt/yr	Arizona	Goodyear
Electronic Recyclers International	Recycling	both c-Si and CdTe	https://www.energy.gov/	Manufacturing	Electronic Recyclers International	0 kt/yr	Colorado	Aurora
Electronic Recyclers International	Recycling	both c-Si and CdTe	https://www.energy.gov/	Manufacturing	Electronic Recyclers International	0 kt/yr	Texas	Flower Mound
Electronic Recyclers International	Recycling	both c-Si and CdTe	https://www.energy.gov/	Manufacturing	Electronic Recyclers International	0 kt/yr	Indiana	Plainfield
Electronic Recyclers International	Recycling	both c-Si and CdTe	https://www.energy.gov/	Manufacturing	Electronic Recyclers International	0 kt/yr	North Carolina	Badin
Electronic Recyclers International	Recycling	both c-Si and CdTe	https://www.energy.gov/	Manufacturing	Electronic Recyclers International	0 kt/yr	New Jersey	Lincoln Park
Electronic Recyclers International	Recycling	both c-Si and CdTe	https://www.energy.gov/	HQ	Electronic Recyclers International	0 kt/yr	California	Fresno
Electronic Recyclers International	Recycling	both c-Si and CdTe	https://www.energy.gov/	Manufacturing	Electronic Recyclers International	0 kt/yr	Massachusetts	Holliston
FabTech Enterprises	Recycling	c-Si	https://www.energy.gov/	HQ and Manufacturing	FabTech Enterprises	0 kt/yr	Arizona	Gilbert
FabTech Enterprises	Recycling	c-Si	https://www.energy.gov/	Manufacturing	FabTech Enterprises	0 kt/yr	Georgia	Savannah
First Solar	Recycling	CdTe	https://www.energy.gov/	Manufacturing	First Solar	500 kt/yr	Ohio	Perrysburg
Interco	Recycling	both c-Si and CdTe	https://www.energy.gov/	HQ and Manufacturing	Interco	60 kt/yr	Illinois	Madison
Recycle 1234	Recycling	c-Si	https://www.energy.gov/	HQ and Manufacturing	Recycle 1234	0 kt/yr	California	Union City
The Retrofit Companies	Recycling	c-Si	https://www.energy.gov/	HQ and Manufacturing	The Retrofit Companies	0 kt/yr	Minnesota	Little Canada
The Retrofit Companies	Recycling	c-Si	https://www.energy.gov/	Manufacturing	The Retrofit Companies	0 kt/yr	Minnesota	Owatonna
We Recycle Solar	Recycling	both c-Si and CdTe	https://www.energy.gov/	HQ	We Recycle Solar	0 kt/yr	Arizona	Phoenix
Zeep Technologies	Recycling	c-Si	https://www.energy.gov/	HQ and Manufacturing	Zeep Technologies	0 kt/yr	Massachusetts	South Hadley
TerrePower	Recycling	c-Si	https://www.energy.gov/	Manufacturing	TerrePower	0 kt/yr	Tennessee	Sparta
Device Services Group	Recycling	c-Si	https://www.energy.gov/	HQ	Device Services Group	0 kt/yr	Texas	McKinney
SolarPanelRecycling.com	Recycling	both c-Si and CdTe	https://www.energy.gov/	Manufacturing	SolarPanelRecycling.com	0 kt/yr	North Carolina	Salisbury
Solarcycle	Recycling	c-Si	https://www.energy.gov/	Manufacturing	Solarcycle	500 MWdc/yr	Texas	Odessa
Com2 Recycling Solutions	Recycling	c-Si	https://www.energy.gov/	Manufacturing	Com2 Recycling Solutions	4.5 kt/yr	Illinois	Carol Stream
OnePlanet Solar Recycling	Recycling	both c-Si and CdTe	https://www.energy.gov/	HQ and Manufacturing	OnePlanet Solar Recycling	19 kt/yr	Florida	Green Cove Springs
Solarcycle	Recycling	CdTe	https://www.energy.gov/	HQ and Manufacturing	Solarcycle	0 MWdc/yr	Arizona	Mesa
SolarPanelRecycling.com	Recycling	both c-Si and CdTe	https://www.energy.gov/	Manufacturing	SolarPanelRecycling.com	0 kt/yr	Georgia	Lawrenceville
PV Circonomy	Recycling	c-Si	https://www.energy.gov/	HQ and Manufacturing	PV Circonomy	0 kt/yr	California	Menifee
SolarPanelRecycling.com	Recycling	both c-Si and CdTe	https://www.energy.gov/	Manufacturing	SolarPanelRecycling.com	0 kt/yr	Texas	Breckenridge
Commercial Solar Panel Recycling	Recycling	c-Si	https://www.energy.gov/	HQ and Manufacturing	Commercial Solar Panel Recycling	0 kt/yr	New Jersey	Phillipsburg
Computer Recycling	Recycling	both c-Si and CdTe	https://www.energy.gov/	HQ and Manufacturing	Computer Recycling	0 kt/yr	New Jersey	Union
Comstock	Recycling	both c-Si and CdTe	https://www.energy.gov/	HQ and Manufacturing	Comstock	100 kt/yr	Nevada	Silver Springs
Solarcycle	Recycling	c-Si	https://www.energy.gov/	Manufacturing	Solarcycle	1000 MWdc/yr	Georgia	Cedertown

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

* * * * *

In the matter of the Application of)	
DTE Electric Company)	
for approval of depreciation accrual)	**Case No. U-21772**
rates and other related matters.)	

PROOF OF SERVICE

Jillian Bowden, being duly sworn, deposes and says that on May 22nd, 2026 A.D., she emailed a copy of the attached Testimony and Public Exhibits, to the persons as shown on the attached list.

Jillian Bowden
Jillian Bowden

Subscribed and sworn to before me
this 22nd day of May, 2026.

Lori Mayabb
Lori Mayabb, Notary Public
State of Michigan, County of Eaton
Acting in County of Eaton
My Commission Expires April 15, 2033

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