

S T A T E O F M I C H I G A N
B E F O R E T H E M I C H I G A N P U B L I C S E R V I C E C O M M I S S I O N

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**In the matter of the application of)
DTE Gas Company for authority)
to increase its rates, amend its rate)
schedules and rules governing the)
distribution and supply of natural gas,)
and for miscellaneous accounting authority)
_____)**

Case No. U-21291

Q U A L I F I C A T I O N S A N D D I R E C T T E S T I M O N Y O F
D A N I E L L E R R O G E R S
M I C H I G A N P U B L I C S E R V I C E C O M M I S S I O N

May 7, 2024

QUALIFICATIONS OF DANIELLE R ROGERS
CASE NUMBER U-21291
PART I

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

2 A. My name is Danielle R Rogers and my business address is 7109 W. Saginaw
3 Hwy., Lansing, MI 48917.

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

5 A. I am employed by the Michigan Public Service Commission (MPSC or
6 Commission) as a Departmental Analyst in the Data Access, Privacy, and IT
7 Section of the Customer Assistance Division.

8 Q. What is your professional background?

9 A. In 2010, I began working for the State Office of Administrative Hearings and
10 Rules as a Legal Secretary for the Administrative Law Judges (ALJs), presiding
11 over MPSC cases. My responsibilities included managing the ALJs' schedules, as
12 well as reviewing, editing, and processing legal documents, including proposals
13 for decision. In 2016, I became a Departmental Analyst in the Executive Secretary
14 Section of the MPSC. In that role, I analyzed electronic filings for public posting
15 and served as the subject matter expert in the development and deployment of the
16 current E-docket system. In 2019, I joined the Smart Grid Section which has since
17 been renamed the Data Access, Privacy, and IT Section. My responsibilities
18 include working on issues related to smart grid, data privacy tariffs, data
19 access/privacy/sharing, information technology (IT), contingency, and performing
20 analysis of requests by utility companies in rate case filings pertaining to the
21 issues stated above. Additionally, I co-led the Commission's MI Power Grid
22 Customer Education and Participation workgroup and supported many of the
23 other MI Power Grid activities in various workgroups, such as Energy Programs

QUALIFICATIONS OF DANIELLE R ROGERS
CASE NUMBER U-21291
PART I

1 and Technology Pilots, New Technologies and Business Models, Grid Security
2 and Reliability Standards, Electric Distribution Planning, and Integration of
3 Resource/Distribution/Transmission Planning.

4 Q. Have you received any additional training?

5 A. Yes. In February 2020, I attended the training program hosted by the Institute for
6 Public Utilities (IPU) at Michigan State University on Economic Regulatory
7 Policy. In May 2020, I attended the IPU Power Grid Course. I also attended the
8 Regulatory Training Initiative Rate Case Basics- How to Read and Analyze a
9 Rate Case training in March 2023. Additionally, I have actively participated in
10 various utility-related webinars and web conferences, covering topics such as
11 Advanced Meter Infrastructure (AMI), data security, data access and sharing,
12 smart grid deployment, distribution planning, and renewable energy integration
13 with the electric grid.

14 Q. Have you previously filed testimony before the Commission?

15 A. Yes, I have testified in the following cases:

- 16 - Case No. U-20650, Consumers Energy Company's gas rate case
- 17 - Case No. U-20697, Consumers Energy Company's electric rate case
- 18 - Case No. U-20836, DTE Electric Company's electric rate case
- 19 - Case No. U-20837, DTE Energy Company's revised AMI Opt Out Program case
- 20 - Case No. U-21297, DTE Electric Company's electric rate case
- 21 - Case No. U-21461, Indiana Michigan Power Company's electric rate case

22 Q. Have you provided technical analysis or participated in a joint review in any other
23 cases before the MPSC?

QUALIFICATIONS OF DANIELLE R ROGERS
CASE NUMBER U-21291
PART I

- 1 | A. Yes, I participated in a joint review and provided technical analysis in the
2 | following cases:
3 | - Case No. U-20134, Consumers Energy Company's electric rate case
4 | - Case No. U-20162, DTE Electric Company's electric rate case
5 | - Case No. U-20322, Consumers Energy Company's gas rate case
6 | - Case No. U-20718, Michigan Gas Utilities Corporation's gas rate case
7 | - Case No. U-21045, Alpena Power Company's electric rate case
8 | - Case No. U-21097, Northern States Power Company's electric rate case

DIRECT TESTIMONY OF DANIELLE R ROGERS
CASE NUMBER U-21291
PART II

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

2 A. The purpose of my testimony is to present the Michigan Public Service
3 Commission Staff's (Staff) position regarding DTE Gas Company's (DTE or
4 Company) projected information technology (IT) capital and Operations and
5 Maintenance (O&M) expenditures as well as the shared asset charge from DTE
6 Electric Company.

7 Q. Are you sponsoring any exhibits?

8 A. Yes. The exhibits I am sponsoring are:

9 S-13.1: DTE Gas Company Projected IT O&M

10 S-13.2: Staff's Recommended IT Adjustments

11 S-13.3: Company Audit Response of Projects with Level 2 Cost Estimates

12 S-13.4: Company Audit Responses for Shared Assets

13 S-13.5: Company Discovery Response to the AG for Shared Assets

14 S-13.6: Company Updated Exhibit A-13 Schedule C5.6 pg 3

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

16 A. Yes

17 **INFORMATION TECHNOLOGY**

18 Q. What is DTE's total request for IT expenditures?

19 A. DTE is requesting \$14.95 million for the 2022 historical year, \$18.24 million for
20 the 21-month bridge period (\$10.45 million for the 12 months ended 12/31/2023
21 and \$7.79 million for the 9 months ending 9/30/2024), and \$10.24 million for the

DIRECT TESTIMONY OF DANIELLE R ROGERS
CASE NUMBER U-21291
PART II

1 test year ending 9/30/2025, for IT capital expenditures.¹ The Company is also
2 seeking \$28.7 million in IT O&M.²

3 Q. What is Staff's total recommended disallowance for IT?

4 A. Staff is recommending a 20% disallowance for IT projects with Level 2 cost
5 estimates. This equates to a disallowance of \$0.63 million in the 9 months ending
6 9/30/2024 and \$1.13 million in the test year ending 9/30/2025 in capital, as well
7 as \$0.12 million in O&M.³

8 Q. How many IT projects are included in this disallowance?

9 A. Through audit⁴, the Company responded that six individual IT projects have
10 Level 2 cost estimates. The IT projects included in this disallowance are Gas
11 Application Health, Clicksoft Enhancements, Gas Enhancements, Gas
12 Construction- As Building, Gas Construction- Contractor Inspection, and SEMI
13 Picarro Survey Unit Renewal.

14 Q. Please explain Staff's recommendation of a 20% disallowance of costs for these
15 six projects with Level 2 cost estimates.

16 A. Staff recommends a 20% disallowance for IT projects with Level 2 cost estimates
17 because of their incomplete, indefinite, and imprecise nature. Projects are given a
18 Level 2 cost estimate over a year before implementation. These projects have not
19 completed the review process, do not have formal final approval, and have not
20 received allocation in the internal budget. Projects with Level 2 cost estimates are

¹ Company Exhibit A-12 Sch B5.4

² Staff Exhibit S-13.1

³ Staff Exhibit S-13.2

⁴ Staff Exhibit S-13.3

DIRECT TESTIMONY OF DANIELLE R ROGERS
CASE NUMBER U-21291
PART II

1 not yet under contract. Many things can change in the year(s) prior to execution
2 such as a change in project scope, the necessity of the project, prioritization
3 within the Annual Planning Cycle (APC), and vendor availability or cost. This
4 can lead to the project being delayed or not implemented at all. For these reasons,
5 investments with Level 2 cost estimates are uncertain and it is unfair to pass their
6 total costs onto ratepayers at this time.

7 Q. How did Staff decide on a 20% recommended adjustment for Level 2 projects?

8 A. Staff used the Association for the Advancement of Cost Engineering (AACE)
9 International Recommended Practice Cost Estimation Classification⁵, the
10 information provided in DTE's two previous electric rate cases, Case Nos. U-
11 20836 and U-21297 for the basis of Level 2 cost estimations, and actions in the
12 Annual Planning Cycle (APC) to determine a class of estimate. The Company
13 has not testified to any changes in cost estimation practices in the instant case. As
14 indicated by the Company in Case Number U-20836⁶, Level 2 cost estimates are
15 based on labor hours, hardware costs, and software costs, but do not have a
16 defined scope. Staff determines this level of cost information best coincides with
17 the AACE Class III estimate, with semi-detailed unit costs and an accuracy range
18 of +30%/-20%. This means that, as projected, the Company is able to over-
19 recover by up to 20% of the investment for each project. Alternatively, the
20 Commission does not have the ability to retroactively correct this issue.

⁵ AACE International Recommended Practice No 18R-97, Cost Estimation Classification System - As Applied in Engineering, Procurement, and Construction for the Processing Industries, Staff.

https://web.aacei.org/docs/default-source/toc/toc_18r-97.pdf?sfvrsn=4

⁶ U-20836 Testimony of Company witness Sharma, 7Tr 1927-1928

DIRECT TESTIMONY OF DANIELLE R ROGERS
CASE NUMBER U-21291
PART II

1 Subsequently, Staff chose a 20% adjustment to reflect the amount that the
2 Company could over-recover from Level 2 project cost estimates. If the Company
3 spends more than 80% of the requested expense, it can seek recovery in the next
4 electric rate case by providing evidence to be reviewed for reasonableness and
5 prudence.

6 Q. Has Staff taken this position in prior DTE rate cases?

7 A. Yes. Staff recommended a 20% disallowance of costs related to IT projects with
8 Level 2 cost estimates in DTE's previous electric rate cases, Case Nos. U-20836
9 and U-21297.

10 Q. How did the Commission rule on IT investments with Level 2 cost estimates in
11 those prior rate cases?

12 A. The Commission approved a 20% disallowance of costs related to IT projects
13 with Level 2 cost estimates in DTE's two previous electric rate cases, Case Nos.
14 U-20836 and U-21297. Regarding the accuracy of Level 2 cost estimates, in Case
15 Number U-20836, the Commission stated, "The cost variances pointed out by the
16 Staff and the ALJ are telling. Regardless of whether costs are for projects that are
17 similar to earlier projects, it is still necessary to have a clear understanding of the
18 timing of the project and a level of detail regarding the costs that demonstrates
19 that the costs are reasonable and prudent—without that, the costs cannot be
20 properly evaluated by the Commission for inclusion in rate base and the
21 projections are incomplete. The Commission also finds it appropriate that the
22 Staff recommends adjustments to individual projects rather than to a budget as a
23 whole. That is the only way to determine whether a project presents benefits to

DIRECT TESTIMONY OF DANIELLE R ROGERS
CASE NUMBER U-21291
PART II

1 ratepayers. The Commission’s determination of reasonableness and prudence
2 (and its obligation to protect ratepayers) involves more than the simple hope that
3 the over- and under-projections balance one another out. MCL 460.6; MCL
4 460.6a.”⁷. In Case Number U-21297, the Commission agreed with the Staff that
5 Level 2 cost estimates are incomplete and indefinite in nature, and further stated,
6 “The Commission also finds persuasive the Staff’s rationale for using the AACE
7 Class 3 Estimate to derive its 20% disallowance here, and as acknowledged by the
8 Staff, “[i]f the Company spends more than 80% of the projected cost, it can
9 include the updated information in the next electric rate case to be reviewed for
10 reasonableness and prudence.””⁸

11 **IT SHARED ASSET CHARGE**

12 Q. What is the IT Shared Asset Charge?

13 A. The IT Shared Asset Charge is the cost that DTE Gas Company pays to DTE
14 Electric Company for their use of the IT programs/software/equipment, owned by
15 DTE Electric, that benefits both DTE Gas and DTE Electric Companies.⁹

16 Q. What is the Company’s projected total Shared Asset Charge?

17 A. The Company’s total Shared Asset Charge for the test period is \$50.83 million.¹⁰

18 Q. What was the actual shared asset revenue value approved by the Commission in
19 DTE’s previous electric rate case, Case Number U-21297?

⁷*In re application of DTE Electric Company electric rate case, MPSC Case No. U-20836, 11/18/2022 Order, p. 192.*

⁸*In re application of DTE Electric Company electric rate case, MPSC Case No. U-21297, 12/01/2023 Order, p. 147.*

⁹ Company witness Uzenski testimony pp 54 lines 2-6

¹⁰ Company Exhibit A-13 Schedule C5.6 pp 3

DIRECT TESTIMONY OF DANIELLE R ROGERS
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PART II

1 A. In Case Number U-21297, the Commission approved a shared asset revenue of
2 \$57.4 million of which \$48.9 million is attributable to DTE Gas Company.¹¹

3 Q. What is the Company’s projected IT Shared Asset Charge?

4 A. DTE is projecting an IT shared asset charge of \$38.6 million.¹²

5 Q. What was the actual IT shared asset revenue value approved by the Commission
6 in DTE’s previous electric rate case, Case Number U-21297?

7 A. The total IT shared asset revenue approved by the Commission in U-21297 was
8 \$41.7 million of which \$36.7 million is attributable to DTE Gas Company.¹³

9 Q. Please explain why the projected IT shared asset charge in the instant case and the
10 approved shared asset revenue in U-21297 are not the same.

11 A. In Case Number U-21297, Staff recommended disallowances for 14 IT projects
12 that are shared between DTE Electric and DTE Gas Company. DTE Electric
13 Company argued that if those disallowances are approved by the Commission, the
14 shared asset revenue should be reduced by \$1.9 million.¹⁴ Staff agreed with the
15 Company’s argument.¹⁵ The PFD “notes there is no disagreement between the
16 parties, although no party has addressed the potential mismatch between shared
17 revenues collected through DTE gas rates and those projected in this case, and
18 considers this issue resolved in principle, with the final amount of shared revenue
19 adjustment dependent on the extent of Staff disallowances adopted by the

¹¹ Staff Exhibit S-13.4 pg 1

¹² Staff Exhibit S-13.4 pg 3

¹³ Staff Exhibit S-13.4 pg 2

¹⁴ U-21297 Company witness Uzenski Testimony 5Tr 1570 Lines 15-17

¹⁵ U-21297 MPSC Staff Initial Brief pp 77

DIRECT TESTIMONY OF DANIELLE R ROGERS
CASE NUMBER U-21291
PART II

1 Commission.”¹⁶ In its December 1, 2023 Order in Case Number U-21297, the
2 Commission adopted the ALJ’s findings and conclusions regarding shared
3 assets.¹⁷

4 Q. What is Staff’s recommendation regarding the IT shared asset charge?

5 A. Staff is recommending a \$1.9 million adjustment to the IT shared asset charge.¹⁸

6 Q. Please explain Staff’s position.

7 A. Staff recommends a \$1.9 million adjustment to the IT shared asset charge so that
8 the cost DTE Gas Company is paying DTE Electric Company for the use of the
9 jointly beneficial IT programs/software/equipment matches the revenue that DTE
10 Electric Company has been approved to collect per the Commission’s order in U-
11 21297. If DTE Gas paid the amount projected in the instant case, \$38.6 million,
12 DTE Electric Company will gain an extra \$1.9 million that is unaccounted for.
13 This represents an unnecessary burden to DTE Gas ratepayers.

14 In response to discovery from the Attorney General (AG), DTE Gas admits the
15 reason for the discrepancy and states the shared asset charge should be lowered by
16 \$1.9 million.¹⁹ The Company updated Exhibit A-13 Schedule C5.6 pg 3 to reflect
17 the change.²⁰

18 Q. Does this conclude your testimony?

19 A. Yes

¹⁶ U-21297 PFD pp 490

¹⁷ *In re application of DTE Electric Company electric rate case*, MPSC Case No. U-21297, 12/01/2023 Order, p. 188.

¹⁸ Staff Exhibit S-13.2

¹⁹ Staff Exhibit S-13.5

²⁰ Staff Exhibit S-13.6

S T A T E O F M I C H I G A N
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

* * * *

In the matter of the application of)	
DTE Gas Company for authority)	
to increase its rates, amend its rate)	Case No. U- 21291
schedules and rules governing the)	
distribution and supply of natural gas,)	
and for miscellaneous accounting authority)	
<hr/>)	

EXHIBITS OF
CUSTOMER ASSISTANCE DIVISION
MICHIGAN PUBLIC SERVICE COMMISSION

May 7, 2024

MPSC Case No: U-21291

Requester: Staff

Question No.: DR-1.12

Respondent: J. J. Busby

Page: 1 of 2

Question: The following questions pertain to the testimony of Company witness Busby:
12. Please provide a breakdown of what the projected IT O&M not tied to capital projects will be used for including specific software, number and types of licenses, explanation of defect remediation, etc

Answer: Please see the table (lines 3,4) below for breakdown of the O&M costs not tied to the capital projects:

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			1/ 2023	1/ 2024	1/ 2025	(b)+(c) Bridge	sum (b) thru (d) pro-rated 9 months Bridge	sum (b) thru (e) Projected Test Year
Line No.	Description	Historical 12 mo Ended 12/31/2022	Inflation 3.20%	Inflation 2.90%	Inflation 2.18%	12 mo Ended 12/31/2023	9 mo Ended 9/30/2024	12 mo Ended 9/30/2025
1	Information Technology O&M:							
2	Project Cost to Achieve	7,849,341	251,179	234,915	181,296	8,100,520	6,251,576	8,516,731
3	Base Operate	13,990,324	447,690	418,702	323,134	14,438,015	11,142,538	15,179,851
4	License Management & Maintenance	13,872,854	443,931	415,187	320,420	14,316,785	11,048,979	15,052,392
5	A&G Capitalization	(9,260,837)	(296,347)	(277,158)	(213,897)	(9,557,184)	(7,375,756)	(10,048,239)
6	Total Information Technology O&M	26,451,682	846,454	791,646	610,953	27,298,136	21,067,337	28,700,735
		1/1/23 - 12/31/23	1/1/24 - 12/31/24	1/1/25 - 9/30/25				
	1/ Annual Inflation Rate	3.20%	2.90%	2.90%				
	No. of Months in Period	12	12	9				
	Pro-rated Inflation Rate	3.20%	2.90%	2.18%				
	(sponsored by Witness T. Uzenski on Exh. A-13, Sch.C12)							

- **Base Operate:** The base operate costs are IT resources that support hardware and software defect remediation, business support services (e.g., IT Help Desk, Data Center Operation), and IT administration.
- **License Management & Maintenance:** These costs support maintenance of the proper licenses, and user agreements ensuring updated and affordable software and equipment licenses for the Company.
- **A&G capitalization:** This reflects the transfer (allocation) of A&G costs to capital as an overhead. The amount of A&G transferred (allocated) is based on the percentage of total direct labor charged to capital.

Line		Historical Period	Projected Bridge Period		Test Year	O&M	Resource
		12 months ending 12/31/2022	12 months ending 12/31/2023	9 months ending 9/30/2024	21 months ending 9/30/2024		
Shared Assets							
1	Shared Asset charge to DTE Electric					38,600,000	Audit Response DR-3.2
2	Shared asset charge approved in U-21297					36,700,000	Audit Response DR-3.1
3							
4	Total Disallowance					1,900,000	
Level 2 Cost Estimate Disallowance							
6	Level 2 Cost Estimate Projects Total			\$3,135,000		\$5,643,000	\$603,900 Exhibit A-12 Sch B5.4, Audit Response DR-1
7	20% Disallowance			\$627,000		\$1,128,600	\$120,780

Line	Project Name	Investment Category	Spend Year		2024 O&M	2025 O&M
			9 mos. Ending 9/30/2024	12 mos. ending 9/30/2025		
1	Gas Application Health	Sustainment	\$585,000	\$780,000	\$154,467	\$120,400
2	Clicksoft Enhancements	IT Enhancements	\$525,000	\$700,000	\$150,334	\$149,648
3	Gas Enhancements	IT Enhancements	\$150,000	\$200,000	\$30,114	\$30,114
4	Gas Construction-As Building	Strategic	\$1,875,000	\$1,675,000	\$178,200	\$144,000
5	Gas Construction-Contractor Inspection	Strategic		\$338,000		\$130,000
6	SEMI Picarro Survey Unit Renewal	Strategic		\$1,950,000		\$60,000
7		Total:	\$3,135,000	\$5,643,000	\$513,115	\$634,162
8		20% Total Project Disallowance	\$627,000	\$1,128,600		
9				per month 2024	\$42,760	
10				3 months 2024	\$128,279	
11				per month 2025		\$52,847
12				9 months 2025		\$475,622
13				12 months ending 9/30/2025	\$603,900	
14				20% Disallowance	\$120,780	

MPSC Case No: U-21291

Requester: Staff

Question No.: DR-1.2

Respondent: J. J. Busby

Page: 1 of 1

Question: The following questions pertain to Exhibit A-12 Sch B5.15:

2. Please list which IT projects in Exhibit A-12 Schedule B5.15 have a “Level 2” cost estimate.

Answer: Please see the table below for the Gas IT projects with a Level 2 cost estimate:

U-21291 A-12 B5.15 Line No.	Spend Year	Business Case Name	Investment Category	Total Projected IT Capital Cost	U-21291 Cost Estimate Level
5	2024	Gas Application Health	Sustainment	\$ 783,178	Level 2
6	2025	Gas Application Health	Sustainment	\$ 777,294	Level 2
15	2024	Clicksoft Enhancements	IT Enhancements	\$ 700,041	Level 2
16	2025	Clicksoft Enhancements	IT Enhancements	\$ 699,886	Level 2
17	2024	Gas Enhancements	IT Enhancements	\$ 197,094	Level 2
18	2025	Gas Enhancements	IT Enhancements	\$ 197,094	Level 2
20	2024	Gas Construction - As Building	Strategic	\$ 2,500,000	Level 2
21	2025	Gas Construction - As Building	Strategic	\$ 1,400,000	Level 2
22	2025	Gas Construction - Contractor Inspection	Strategic	\$ 450,000	Level 2
24	2025	SEMI Picarro Survey Unit Renewal	Strategic	\$ 2,600,000	Level 2

Attachment: None

MPSC Case No: U-21291

Requester: Staff

Question No.: DR-2.2

Respondent: T. M. Uzenski

Page: 1 of 1

Question: The following question pertains to the testimony of Company witness Uzenski:

2. Please provide the actual shared asset revenue value approved by the Commission in U-21297.

Answer: Total shared asset revenue approved in U-21297 was \$57.4 million of which \$48.9 million is attributable to DTE Gas.

Attachment: None.

MPSC Case No: U-21291

Requester: Staff

Question No.: DR-3.1

Respondent: T. M. Uzenski

Page: 1 of 1

Question: Please provide the actual IT shared asset revenue value approved by the Commission in U-21297.

Answer: Total IT shared asset revenue approved by the Commission in U-21297 was \$41.7 million of which \$36.7 million is attributable to DTE Gas.

Attachment: None

MPSC Case No: U-21291

Requester: Staff

Question No.: DR-3.2

Respondent: T. M. Uzenski

Page: 1 of 1

Question: Please provide the projected IT shared asset charge for DTE Gas in U-21291.

Answer: The projected IT shared asset charge for DTE Gas is \$38.6 million.

Attachment: None

MPSC Case No: U-21291

Requester: AG

Question No.: AGDG-2.36b

Respondent: T. M. Uzenski

Page: 1 of 1

Question: 36. Exhibit A-13, Schedule C5.6 page 1, shows actual 2022 Rents on line 15 of \$45.2 million in column (c), which increases by \$6.2 million in column (e) and to \$51.3 million in column (f). Please:

b. In footnote 2 opposite this \$6.8 million, it states that this adjustment is for “Shared Asset Deferral Mechanism-reset base.” Explain what the base is being reset to equal.

Answer: The proposed base of \$50.8 million was based on the forecasted shared asset charge in the projected period. However, DTE Electric’s rate case U-21297 subsequently approved a lower amount, so the base should be \$48.9 million. See Staff audit question DR 2.2.

Attachment: None.

Michigan Public Service Commission
DTE Gas Company
Shared Asset Deferral Mechanism
Projected 12 Month Period Ending September 30, 2025
(\$000)

Case No.: U-21291
Exhibit: A-13
Schedule: C5.6
Witness: T. M. Uzenski
Page: 3 of 5

Line No.	(a) Description	(b) Actual 2022	(c) Actual 2023	(d) Projected Jan-Sept 2024	(e) Projected Oct-Dec 2024	(f) Projected Jan-Sept 2025	(g) Projected Period	(h) Reference
1	Shared Asset Deferral						(e) + (f)	
2	Shared Asset Charge from DTE Electric	49,772	49,309	36,698	12,233	36,698	48,931	January 2024 forward = Revenue at DTE Electric U-21297 Base \$43.6M / 12 * 9 months = \$32.7M in column (d)
3	Shared Asset Charge O&M Base 1/	43,604	43,604	32,703	12,233	36,698	48,931	
4	Amount Deferred to Regulatory Asset	6,168	5,705	3,995	-	-	-	Line 2 - Line 3
5	Annual amortization 2/	1,234	1,141	799				Line 4 / 5 years
6	Shared Asset Amortization						3,174	
							change in base	(1,900)
							change in amortization	(617)
								<u>(2,517)</u>

1/ Per Case No. U-20940, The Shared Asset Deferral Mechanism allows for deferral of O&M charges for shared assets above or below the base shared asset charge.

STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

* * * * *

In the matter of the Application of)	
DTE Gas Company)	
for authority to increase its rates, amend its rate)	Case No. U-21291
schedules and rules governing the distribution and)	
supply of natural gas, and for miscellaneous)	
<u>accounting authority</u>)	

PROOF OF SERVICE

Melissa Siemen, being duly sworn, deposes and says that on May 7, 2024, A.D., she emailed a copy of the attached MPSC Testimony and Exhibits to the persons as shown on the attached list.

Melissa Siemen

Melissa Siemen

Subscribed and sworn to before me
this 7th day of May 2024.

Jillian Bowden

Jillian Bowden, Notary Public
State of Michigan, County of Ingham
Acting in the County of Eaton
My Commission Expires: 6-19-2025

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Paula Johnson-Bacon
Andrea Hayden
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