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June 25, 2024

Ms. Lisa Felice  
Executive Secretary  
Michigan Public Service Commission  
7109 West Saginaw Highway  
Lansing, Michigan 48917

RE: 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  
MPSC Case No. U-21291

Dear Ms. Felice:

The following is attached for paperless electronic filing:

Official Exhibits of the DTE Gas Company admitted into the record:

Exhibits A-1 thru A-5 and A-11

If you have any questions or concerns with this filing, please contact me at the above referenced number.

Respectfully Submitted,

Estella R. Branson  
Senior Paralegal

Enclosure

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Revenue Deficiency (Sufficiency)**  
**For the Historical Year Ended December 31, 2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-1  
 Schedule: A1  
 Witness: K. M. Vangilder  
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Line No.	(a) Description	(b) Source	(c) Amount
1	Rate Base	Exh. A-2, Sch. B1	\$ 5,683,054
2	Adjusted Net Operating Income	Exh. A-3, Sch. C1	348,808
3	Overall Rate of Return	Line 2 ÷ Line 1	6.14%
4	Required Rate of Return	Exh. A-4, Sch. D1	5.67%
5	Income Requirements	Line 1 x Line 4	\$ 322,439
6	Income Deficiency / (Sufficiency)	Line 5 - Line 2	\$ (26,369)
7	Revenue Conversion Factor	Exh. A-3, Sch. C2	<u>1.3547</u>
8	Revenue Deficiency / (Sufficiency)	Line 6 x Line 7	<u>\$ (35,722)</u>

Michigan Public Service Commission  
DTE Gas Company  
Historical Financial Metrics\* - Financial Basis  
For the Historical Year Ended December 31, 2022

Case No.: U-21291  
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Line No.	Description	Calendar Year				
		(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022
<b><u>Return on Equity</u></b>						
1	Operating Revenue	\$ 1,415	\$ 1,462	\$ 1,396	\$ 1,532	\$ 1,894
2	Operating Expenses	(1,136)	(1,146)	(1,090)	(1,199)	(1,450)
3	Pre-Tax Operating Income	279	316	306	333	444
4	Income Taxes	(67)	(63)	(47)	(38)	(87)
5	Net Operating Income	212	253	259	295	357
6	Other Income and Deductions, incl AFUDC	(7)	(11)	(7)	2	(5)
7	Interest Charges	70	78	80	80	91
8	Preferred Stock Dividends	-	-	-	-	-
9	Net Income Available for Common	149	186	186	213	271
10	Average Common Equity	1,572	1,760	1,938	2,129	2,319
11	Earned Rate of Return on Common Equity	9.5%	10.6%	9.6%	10.0%	11.7%
12	Authorized Rate of Return on Common Equity	10.0%	10.0%	10.0%	9.9%	9.9%
<b><u>EBIT Interest Coverage Ratio</u></b>						
13	Pre-Tax Operating Income	279	316	306	333	444
14	Other Income and Deductions, incl AFUDC	7	11	7	(2)	5
15	AFUDC - equity	(7)	(1)	(1)	(2)	(2)
16	Total EBIT	286	327	313	331	449
17	Interest Charges	70	78	80	80	91
18	EBIT Interest Coverage Ratio	4.1	4.2	3.9	4.1	4.9

Michigan Public Service Commission  
DTE Gas Company  
Historical Financial Metrics\* - Financial Basis  
For the Historical Year Ended December 31, 2022

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Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)
		Calendar Year					
		2018	2019	2020	2021	2022	
<b><u>EBITDA Interest Coverage Ratio</u></b>							
19	Total EBIT	279	316	306	333	444	
20	Depreciation and Amortization	132	142	155	174	189	
21	Total EBITDA	411	458	461	507	633	
22	Interest Charges	70	78	80	80	91	
23	EBITDA Interest Coverage Ratio	5.9	5.9	5.8	6.3	7.0	
<b><u>Funds Flow from Operations (FFO) Interest Coverage Ratio</u></b>							
24	Net Income	149	186	186	213	271	
25	Depreciation and Amortization	132	142	155	174	189	
26	Deferred Income Tax	64	54	43	27	70	
27	AFUDC	(7)	(1)	(1)	(2)	(2)	
28	Other Major Recurring Non-Cash Items	-	-	-	-	-	
29	Interest Paid	70	78	80	80	91	
30	Subtotal	408	459	463	492	619	
31	Interest Charges	70	78	80	80	91	
32	FFO Interest Coverage Ratio	5.8	5.9	5.8	6.2	6.8	
<b><u>Overall Fixed Charge Coverage Ratio</u></b>							
33	Net Income Available for Common	\$ 149	\$ 186	\$ 186	\$ 213	\$ 271	
34	Interest Charges	70	78	80	80	91	
35	Subtotal Numerator	219	264	266	293	362	
36	Interest Charges	70	78	80	80	91	
37	Preferred Stock Dividends	-	-	-	-	-	
38	Subtotal Denominator	70	78	80	80	91	
39	Overall Fixed Charge Coverage Ratio	3.1	3.4	3.3	3.7	4.0	

Michigan Public Service Commission  
DTE Gas Company  
Historical Financial Metrics\* - Financial Basis  
For the Historical Year Ended December 31, 2022

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Line No.	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		2018	2019	2020	2021	2022
		<b><u>Cash Flow Coverage of Dividends Ratio</u></b>				
40	Net Income Available for Common	149	186	186	213	271
41	Depreciation and Amortization	132	142	155	174	189
42	Deferred Taxes	64	54	43	27	70
43	Subtotal	345	382	384	414	530
44	Common Dividends	112	122	135	148	164
45	Cash Flow Coverage of Dividends Ratio	3.1	3.1	2.8	2.8	3.2
<b><u>Common Dividends Payout Ratio</u></b>						
46	Common Dividends	112	122	135	148	164
47	Net Income Available for Common	149	186	186	213	271
48	Common Dividends Payout Ratio	75%	66%	73%	69%	61%
<b><u>Permanent Capitalization</u></b>						
49	Long Term Debt	1,543	1,702	1,901	2,056	2,315
50	Preferred Stock	-	-	-	-	-
51	Common Equity	1,668	1,852	2,023	2,235	2,402
52	Total Permanent Capital	3,211	3,554	3,924	4,291	4,717
53	Long Term Debt	48.1%	47.9%	48.4%	47.9%	49.1%
54	Preferred Stock	- %	- %	- %	- %	- %
55	Common Equity	51.9%	52.1%	51.6%	52.1%	50.9%
56	Total Permanent Capital	100.0%	100.0%	100.0%	100.0%	100.0%

Michigan Public Service Commission  
DTE Gas Company  
Historical Financial Metrics\* - Ratemaking Basis  
For the Historical Year Ended December 31, 2022

Case No.: U-21291  
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Line No.	(a) Description	(b)	(c)	(d)	(e)	(f)
		Calendar Year				
		2018	2019	2020	2021	2022
<b><u>Return on Equity</u></b>						
57	Operating Revenue	1,415	1,462	1,396	1,532	1,894
58	Operating Expenses	(1,135)	(1,146)	(1,075)	(1,194)	(1,448)
59	Pre-Tax Operating Income	280	316	320	338	446
60	Income Taxes	(62)	(61)	(51)	(41)	(89)
61	Net Operating Income	218	255	270	297	356
62	Other Income and Deductions, incl AFUDC	1	9	(4)	(3)	5
63	Interest Charges	(70)	(78)	(80)	(80)	(91)
64	Preferred Stock Dividends	-	-	-	-	-
65	Net Income Available for Common and JDITC	149	186	186	213	271
66	Return Assignable to JDITC	(0)	(0)	(0)	-	-
67	Net Income Available for Common	149	186	186	213	271
68	Less: Energy Waste Reduction	(4)	(4)	(5)	(6)	(7)
69	Net Income Available for Common less EWR	145	182	180	207	264
70	Average Common Equity	1,572	1,760	1,938	2,130	2,319
71	Less: Energy Waste Reduction	-	-	-	(1)	(1)
72	Average Common Equity less EWR	1,572	1,760	1,938	2,128	2,318
73	Earned Rate of Return on Common Equity	9.2%	10.3%	9.3%	9.7%	11.4%
74	Authorized Return on Equity	10.0%	10.0%	10.0%	9.9%	9.9%
75	Net Income Available for Common less EWR	145	182	180	207	264
76	Less: Weather (Warmer)/Colder than Normal	7	13	(16)	(26)	8
77	Net Income Available for Common-WN	138	169	196	233	256
78	Average Common Equity less EWR	1,572	1,760	1,938	2,128	2,318
79	Earned Rate of Return on Common Equity -WN	8.8%	9.6%	10.1%	10.9%	11.0%
<b><u>EBIT Interest Coverage Ratio</u></b>						
80	Pre-Tax Operating Income	\$ 280	\$ 316	\$ 320	\$ 338	\$ 446
81	Other Income and Deductions, incl AFUDC	1	9	(4)	(3)	5
82	AFUDC - equity	(7)	(1)	(1)	(2)	(2)
83	Total EBIT	275	324	315	333	448
84	Interest Charges	70	78	80	80	91
85	EBIT Interest Coverage Ratio	3.9	4.1	3.9	4.1	5.0

Michigan Public Service Commission  
DTE Gas Company  
Historical Financial Metrics\* - Ratemaking Basis  
For the Historical Year Ended December 31, 2022

Case No.: U-21291  
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Line No.	(a) Description	(b)	(c)	(d)	(e)	(f)
		Calendar Year				
		2018	2019	2020	2021	2022
<b><u>EBITDA Interest Coverage Ratio</u></b>						
86	Total EBIT	411	458	474	512	634
87	Depreciation and Amortization	-	-	-	-	-
88	Total EBITDA	411	458	474	512	634
89	Interest Charges	70	78	80	80	91
90	EBITDA Interest Coverage Ratio	5.9	5.8	5.9	6.4	7.0
<b><u>Funds Flow from Operations (FFO) Interest Coverage Ratio</u></b>						
91	Net Operating Income	149	186	186	213	271
92	Depreciation and Amortization	131	142	154	174	189
93	Deferred Income Tax	67	54	47	37	84
94	AFUDC	-	-	-	-	-
95	Other Major Recurring Non-Cash Items	-	-	-	-	-
96	Interest Paid	70	78	80	80	91
97	Subtotal	417	460	467	505	634
98	Interest Charges	70	78	80	80	91
99	FFO Interest Coverage Ratio	6.0	5.9	5.8	6.3	7.0
<b><u>Overall Fixed Charge Coverage Ratio</u></b>						
100	Net Income Available for Common	\$ 149	\$ 186	\$ 186	\$ 213	\$ 271
101	Interest Charges	70	78	80	80	91
102	Subtotal Numerator	219	265	266	294	361
103	Interest Charges	70	78	80	80	91
104	Preferred Stock Dividends	-	-	-	-	-
105	Subtotal Denominator	70	78	80	80	91
106	Overall Fixed Charge Coverage Ratio	3.1	3.4	3.3	3.6	4.0

Michigan Public Service Commission  
DTE Gas Company  
Historical Financial Metrics\* - Ratemaking Basis  
For the Historical Year Ended December 31, 2022

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Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)
		Calendar Year					
		2018	2019	2020	2021	2022	
<b><u>Cash Flow Coverage of Dividends Ratio</u></b>							
107	Net Income Available for Common	149	186	186	213	271	
108	Depreciation and Amortization	131	142	154	174	189	
109	Deferred Taxes	67	54	47	37	84	
110	Subtotal	347	382	387	424	543	
111	Common Dividends	112	122	135	148	164	
112	Cash Flow Coverage of Dividends Ratio	3.1	3.1	2.9	2.9	3.3	
<b><u>Common Dividends Payout Ratio</u></b>							
113	Common Dividends	112	122	135	148	164	
114	Net Income Available for Common	149	186	186	213	271	
115	Common Dividends Payout Ratio	75%	65%	73%	69%	61%	
<b><u>Permanent Capitalization</u></b>							
116	Long Term Debt	1,543	1,702	1,902	2,056	2,315	
117	Preferred Stock	-	-	-	-	-	
118	Common Equity	1,668	1,853	2,024	2,236	2,402	
119	Total Permanent Capital	3,211	3,555	3,925	4,292	4,718	
120	Long Term Debt	48.0%	47.9%	48.4%	47.9%	49.1%	
121	Preferred Stock	- %	- %	- %	- %	- %	
122	Common Equity	52.0%	52.1%	51.6%	52.1%	50.9%	
123	Total Permanent Capital %	100.0%	100.0%	100.0%	100.0%	100.0%	

\* Each rating agency has its own methodology for calculating financial ratios. The adjustments used by the rating agencies are not readily available. The standard methodology for calculating ratios has been used in the financial metric calculations above.

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Rate Base**  
**For the 13-Month Average Period Ended 12/31/2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-2  
 Schedule: B1  
 Witness: K. M. Vangilder  
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(a)	(b)	(c)	
Line No.	Description	Source	Rate Base (\$000)
1	Plant in Service	Exh. A-2, Sch B2, L6	6,849,920
2	Plant Held for Future Use	Exh. A-2, Sch B2, L7	-
3	Construction Work in Progress	Exh. A-2, Sch B2, L8	294,909
4	Gas Stored Underground - non current	Exh. A-2, Sch B2, L9	35,303
5	Total Utility Plant	Sum Lines 1 thru 4	7,180,132
6	Less: Depreciation Reserve	Exh. A-2, Sch B3	2,448,704
7	Net Utility Plant	Line 5 - Line 6	4,731,428
8	Net Capital Lease Property	Exh. A-2, Sch B4, Col.(d), L8	-
9	Total Utility Property and Plant	Line 7 + Line 8	4,731,428
10	Less: Capital Lease Obligations	Exh. A-2, Sch B4, Col.(d), L69	-
11	Net Plant	Line 9 - Line 10	4,731,428
12	Allowance for Working Capital	Exh. A-2, Sch. B4, Col.(f), L112	951,626
13	Total Historical Rate Base	Line 11 + Line 12	5,683,054

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Utility Plant**  
**For the 13-Month Average Period Ended 12/31/2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-2  
 Schedule: B2  
 Witness: T. M. Uzenski  
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Line No.	(a) Description	(b) MPSC Account Number	(c) Utility Plant (\$000)	(d) Source
1	Plant in Service	101	6,728,828	
2	Plant Purchased or Sold	102	-	
3	Experimental Plant Unclassified	103	-	
4	Plant Leased to Others	104	-	
5	Completed Construction Not classified	106	<u>121,092</u>	
6	Plant in Service		6,849,920	Exh. A-2, Sch. B4, L3, Col (d)
7	Plant Held for Future Use	105	-	Exh. A-2, Sch. B4, L4, Col (d)
8	Construction Work in Progress	107	294,909	Exh. A-2, Sch. B4, L5, Col (d)
9	Gas Stored Underground - non current	117.1	<u>35,303</u>	Exh. A-2, Sch. B4, L10, Col (d)
10	Total Historical Utility Plant		<u><u>7,180,132</u></u>	

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Depreciation Reserve**  
**For the 13-Month Average Period Ended 12/31/2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-2  
 Schedule: B3  
 Witness: T. M. Uzenski  
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(a)	(b)	(c)	
Line No.	Description	Historical Depreciation Reserve (\$000)	Source
1	Intangible Plant	41,339	
2	Production Plant	-	
3	Storage	208,188	
4	Transmission	333,929	
5	Distribution	1,752,555	
6	General Plant	112,694	
7	Total Historical Depreciation Reserve	<u>2,448,704</u>	Exh. A-2, Sch. B4, L6, Col (d)

Michigan Public Service Commission  
DTE Gas Company  
Historical Working Capital  
For the 13-Month Average Period Ended 12/31/2022  
(\$000)

Case No.: U-21291  
Exhibit: A-2  
Schedule: B4  
Witness: T. M. Uzenski  
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Line No.	(a) Description	(b) Total Adjusted Balance Sheet	(c) Investor Supplied	(d) Utility Plant	(e) Working Capital
					Col. (b) - (c) - (d)
1	<b>ASSETS</b>				
2	<b>Property, Plant and Equipment</b>				
3	Plant In Service	6,849,920	-	6,849,920	-
4	Plant Held for Future Use	-	-	-	-
5	Construction Work In Progress	294,909	-	294,909	-
6	Accumulated Depreciation/Depletion	(2,448,704)	-	(2,448,704)	-
7	Net Utility Plant	<u>4,696,125</u>	<u>-</u>	<u>4,696,125</u>	<u>-</u>
8	<b>Net Property Under Capital Leases</b>	-	-	-	-
9	<b>Net Property Under Operating Leases</b>	-	-	-	-
10	<b>Gas Stored Underground - non current</b>	35,303	-	35,303	-
11	<b>Other Property and Investments</b>				
12	Non-Utility Property	-	-	-	-
13	Less: Depr Res	-	-	-	-
14	Investment in Subsidiaries	-	-	-	-
15	Investment in Blue Lake	10,746	-	-	10,746
16	Grantors Trust	26,927	-	-	26,927
17	Other Investments	-	-	-	-
18	Total Other Property and Investments	<u>37,673</u>	<u>-</u>	<u>-</u>	<u>37,673</u>
19	<b>Current and Accrued Assets</b>				
20	Cash and Special Deposits	314	-	-	314
21	Temporary Cash Investments	1,769	-	-	1,769
22	Notes Receivable	-	-	-	-
23	Customer Accounts Receivable	191,312	-	-	191,312
24	Other Accounts Receivable	19,980	-	-	19,980
25	Less: Uncollectibles	(34,305)	-	-	(34,305)
26	I/C Notes Receivable	-	-	-	-
27	I/C Accounts Receivable	12,696	-	-	12,696
28	Materials and Supplies	26,923	-	-	26,923
29	Gas In Underground Storage	45,569	-	-	45,569
30	Prepayments	28,015	-	-	28,015
31	GCC Deferred Asset	39,046	-	-	39,046
32	Unbilled Revenue	94,737	-	-	94,737
33	GCR Undercollection	-	-	-	-
34	UETM - Current	-	-	-	-
35	Other Current Assets	4,187	-	-	4,187
36	Total Current Assets	<u>430,243</u>	<u>-</u>	<u>-</u>	<u>430,243</u>
37	<b>Deferred Debits</b>				
38	Unamortized Debt Expenses	9,072	9,072	-	-
39	Unamortized Loss on Reacquired Debt	12,134	-	-	12,134
40	Vector Pipeline Lease	36,983	-	-	36,983
41	Prepaid Pensions	551,862	-	-	551,862
42	Prepaid OPEB	315,428	-	-	315,428
43	Renewable Natural Gas Purchases	-	-	-	-
44	Intangible Asset Carbon Offsets	-	-	-	-
45	Regulatory Assets - Minimum Pension Liability	0	-	-	0
46	Regulatory Assets - Environmental	25,701	-	-	25,701
47	Regulatory Assets - Pension	12,923	-	-	12,923
48	Regulatory Assets - TCARP	-	-	-	-
49	Regulatory Assets - Demand Response Pilot	1,182	-	-	1,182
50	Regulatory Assets - Deferred Covid Uncollectibles	-	-	-	-
51	Regulatory Assets - EWR	-	-	-	-
52	Regulatory Assets - Low Income Payment Stability Pilot	198	-	-	198
53	Regulatory Assets - Shared Asset Deferral Mechanism	2,297	-	-	2,297
54	Regulatory Assets - Incentive Tracker	2,997	-	-	2,997
55	Regulatory Asset - Low Income Energy Assistance	848	-	-	848
56	Regulatory Asset - Open	-	-	-	-
57	Accumulated Deferred Income Taxes	-	-	-	-
58	Misc Deferred Debit - Tax Related	37,991	37,991	-	-
59	Revenue Decoupling Mechanism	-	-	-	-
60	Other Deferred Debits	3,462	-	-	3,462
61	Total Deferred Debits	<u>1,013,077</u>	<u>47,063</u>	<u>-</u>	<u>966,014</u>
62	Total Assets and Other Debits	<u>6,212,420</u>	<u>47,063</u>	<u>4,731,428</u>	<u>1,433,930</u>

Michigan Public Service Commission  
DTE Gas Company  
Historical Working Capital  
For the 13-Month Average Period Ended 12/31/2022  
(\$000)

Case No.: U-21291  
Exhibit: A-2  
Schedule: B4  
Witness: T. M. Uzenski  
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Line No.	(a) Description	(b) Adjusted Total Balance Sheet	(c) Investor Supplied	(d) Utility Plant	(e) Working Capital
					Col. (b) - (c) - (d)
63	<b>STOCKHOLDERS' EQUITY AND LIABILITIES</b>				
64	<b>Capitalization</b>				
65	Common Equity	2,359,855	2,359,855	-	-
66	Preferred Stock	-	-	-	-
67	Long-Term Debt	2,135,899	2,135,899	-	-
68	Total Capitalization	4,495,754	4,495,754	-	-
69	<b>Long-Term Capital Lease Obligations</b>	-	-	-	-
70	<b>Long-Term Operating Lease Obligations</b>	-	-	-	-
70	<b>Current/Accrued Liabilities</b>				
71	Short-Term Debt	61,045	61,045	-	-
72	Accounts Payable	208,879	-	-	208,879
73	I/C Accounts Payable	21,522	-	-	21,522
74	I/C Notes Payable - Parent	-	-	-	-
75	I/C Notes Payable - Other Affiliates	-	-	-	-
76	Customer Deposits	8,111	-	-	8,111
77	Other Taxes Payable	6,288	-	-	6,288
78	Income Taxes Payable	4,134	-	-	4,134
79	Interest Payable	23,404	-	-	23,404
80	Inventory Equalization	43,750	-	-	43,750
81	GCR Overcollection	-	-	-	-
82	MGP Environmental Reserve - Current	-	-	-	-
83	Non-MGP Environmental Reserve - Current	261	-	-	261
84	Current Operating Lease Obligation	-	-	-	-
85	Other Current Liabilities	35,475	-	-	35,475
86	Total Current Liabilities	412,868	61,045	-	351,823
87	<b>Deferred Credits and Reserves</b>				
88	Provision for Injuries and Damages	4,806	-	-	4,806
89	Asset Retirement Obligation	-	-	-	-
90	Accumulated Deferred ITC	-	-	-	-
91	Accumulated Deferred JDITC	-	-	-	-
92	Accumulated Deferred Income Taxes	793,020	793,020	-	-
93	Tax Reform Reg Liab-Refundable Income Taxes	380,298	380,298	-	-
94	MGP Environmental Reserve	-	-	-	-
95	Non-MGP Environmental Reserve	676	-	-	676
96	MGP Environmental Insurance Recoveries	-	-	-	-
97	Regulatory Liability - FAS 109 Plant	-	-	-	-
98	Regulatory Liability - FAS 158	-	-	-	-
99	Regulatory Liability - Negative Pension	-	-	-	-
100	Regulatory Liability - EWR	-	-	-	-
101	Reg Liability RDM	-	-	-	-
102	Reg Liability - TCJA	142	-	-	142
103	Reg Liability-Other Post Empl Benefits (OPEB)	51,188	-	-	51,188
104	Reg Liability-Pension Capitalized	19,084	-	-	19,084
105	Reg Liability-OPEB Capitalized	52,349	-	-	52,349
106	Reg Liability-Incentive Compensation Tracker	-	-	-	-
107	Reg Liability - Residential Income Assistance	231	-	-	231
108	Postretirement Benefits	(1)	-	-	(1)
109	Other Deferred Credits	2,005	-	-	2,005
110	Total Deferred Credits	1,303,798	1,173,317	-	130,481
111	Total Stockholders' Equity and Liabilities	6,212,420	5,730,117	-	482,304
112	Net Rate Base Totals (Assets vs. Liabilities)	(0)	(5,683,054)	4,731,428	951,626

Michigan Public Service Commission  
DTE Gas Company  
Historical 13-Month Average Adjusted Balance Sheet  
For the 13-Month Average Period Ended 12/31/2022  
(\$000)

Case No.: U-21291  
Exhibit: A-2  
Schedule: B4.1  
Witness: T. M. Uzenski  
Page: 1 of 2

Line No.	(a) Description	(b) Unadjusted Total	(c) Accumulated Deferred Tax	(d) Retirement Benefits (ASC 715)	(e) ARO Elim (ASC 410-20)	(f) Eliminate Leases (ASC 842)	(g) Eliminate MGP Reserve	(h) Energy Waste Reduction	(i) Voluntary Renewables	(j) GCR Related	(k) Customer Attachment Program	(l) RDM Refund	(m) Non-Utility Property	(n) Eliminate Intercompany NR/NP	(o) Working Capital Adjustments	(p) Other Reclasses & Eliminations	(q) Adjusted Total
1	<b>ASSETS</b>																
2	<b>Property, Plant and Equipment</b>																
3	Plant In Service	6,863,903			(8,955)			(5,028)	-								6,849,920
4	Plant Held for Future Use	-						-	-								-
5	Construction Work In Progress	294,909															294,909
6	Accumulated Depreciation/Depletion	(2,276,657)			(173,100)			1,053									(2,448,704)
7	Net Utility Plant	4,882,155			(182,055)			(3,975)									4,696,125
8	<b>Net Property Under Capital Leases</b>																
9	<b>Net Property Under Operating Leases</b>	3,054				(3,054)											
10	<b>Gas Stored Underground - non current</b>	35,303															35,303
11	<b>Other Property and Investments</b>																
12	Non-Utility Property	2,011											(2,011)				-
13	Less: Depr Res	(1,376)											1,376				-
14	Investment in Subsidiaries																-
15	Investment in Blue Lake	12,133												(1,387)			10,746
16	Grantors Trust	26,927															26,927
17	Other Investments	2,475											(2,475)				-
18	Total Other Property and Investments	42,170											(3,110)	(1,387)			37,673
19	<b>Current and Accrued Assets</b>																
20	Cash and Special Deposits	314															314
21	Temporary Cash Investments	1,769															1,769
22	Notes Receivable	2,631									(2,631)						-
23	Customer Accounts Receivable	190,198													1,114		191,312
24	Other Accounts Receivable	19,980															19,980
25	Less: Uncollectibles	(34,305)															(34,305)
26	I/C Notes Receivable	13,998												(13,998)			-
27	I/C Accounts Receivable	14,372													(1,676)		12,696
28	Materials and Supplies	26,923															26,923
29	Gas In Underground Storage	45,569															45,569
30	Prepayments	28,015															28,015
31	GCC Deferred Asset	39,046															39,046
32	Unbilled Revenue	94,391													345		94,737
33	GCR Undercollection	56,862								(56,862)							-
34	UETM - Current																-
35	Other Current Assets	4,187															4,187
36	Total Current Assets	503,950								(56,862)	(2,631)			(13,998)	(216)		430,243
37	<b>Deferred Debits</b>																
38	Unamortized Debt Expenses	9,072															9,072
39	Unamortized Loss on Reacquired Debt	12,134															12,134
40	Vector Pipeline Lease	36,983															36,983
41	Prepaid Pensions	273,402		278,459													551,862
42	Prepaid OPEB	285,266		30,161													315,428
43	Renewable Natural Gas Purchases	448							(448)								-
44	RNG Environmental Attribute Only	575							(575)								-
45	Intangible Asset Carbon Offsets	3,508							(3,508)								-
46	Regulatory Assets - Minimum Pension Liability	345,039		(345,039)													0
47	Regulatory Assets - Environmental	48,274								(22,573)							25,701
48	Regulatory Assets - Pension	12,923															12,923
49	Regulatory Assets - TCARP																-
50	Regulatory Assets - Demand Response Pilot	1,182															1,182
51	Regulatory Assets - Deferred Covid Uncollectibles																-
52	Regulatory Assets - EWR	6,746							(6,746)								-
53	Regulatory Assets - Low Income Payment Stability P	199															199
54	Regulatory Assets - Shared Asset Deferral Mechanis	2,297															2,297
55	Regulatory Assets - Incentive Tracker	2,997															2,997
56	Regulatory Asset - Low Income Energy Assistance	848															848
57	Regulatory Asset - Open																-
58	Accumulated Deferred Income Taxes	154,123	(154,123)														-
59	Misc Deferred Debit - Tax Related	37,991															37,991
60	Revenue Decoupling Mechanism																-
61	Other Deferred Debits	24,804						(11,800)			(9,541)						3,462
62	Total Deferred Debits	1,258,809	(154,123)	(36,419)			(22,573)	(18,546)	(4,530)		(9,541)						1,013,077
63	<b>Total Assets and Other Debits</b>	6,725,440	(154,123)	(36,419)	(182,055)	(3,054)	(22,573)	(22,521)	(4,530)	(56,862)	(12,172)		(3,110)	(15,384)	(216)		6,212,420

Michigan Public Service Commission  
DTE Gas Company  
Historical 13-Month Average Adjusted Balance Sheet  
For the 13-Month Average Period Ended 12/31/2022  
(\$000)

Case No.: U-21291  
Exhibit: A-2  
Schedule: B4.1  
Witness: T. M. Uzenski  
Page: 2 of 2

Line No.	(a) Description	(b) Unadjusted Total	(c) Accumulated Deferred Tax	(d) Retirement Benefits (ASC 715)	(e) ARO Elim (ASC 410-20)	(f) Eliminate Leases (ASC 842)	(g) Eliminate MGP Reserve	(h) Energy Waste Reduction	(i) Voluntary Renewables	(j) GCR Related	(k) Customer Attachment Program	(l) RDM Refund	(m) Non-Utility Property	(n) Eliminate Intercompany NR/NP	(o) Working Capital Adjustments	(p) Other Reclasses & Eliminations	(q) Adjusted Total
64	<b>STOCKHOLDERS' EQUITY AND LIABILITIES</b>																
65	<b>Capitalization</b>																
66	Common Equity	2,369,367		68		(285)		(1,348)	-		(6,330)		(1,617)				2,359,855
67	Preferred Stock	-															
68	Long-Term Debt	2,144,742	-	-	-	(263)	-	(1,244)	-	-	(5,843)	-	(1,493)	-	-	-	2,135,899
69	Total Capitalization	4,514,108	-	68	-	(548)	-	(2,592)	-	-	(12,172)	-	(3,110)	-	-	-	4,495,754
70	Long-Term Capital Lease Obligations	-															
71	Long-Term Operating Lease Obligations	2,263				(2,263)											
72	<b>Current/Accrued Liabilities</b>																
73	Short-Term Debt	143,627						(18,508)	(4,530)	(40,780)		1,578		(12,037)	(216)	(8,088)	61,045
74	Accounts Payable	208,879															208,879
75	I/C Accounts Payable	21,522															21,522
76	I/C Notes Payable - Parent	1,961												(1,961)			-
77	I/C Notes Payable - Other Affiliates	1,387												(1,387)			-
78	Customer Deposits	8,111															8,111
79	Other Taxes Payable	6,288															6,288
80	Income Taxes Payable	4,134															4,134
81	Interest Payable	23,404															23,404
82	Inventory Equalization	43,750															43,750
83	GCR Overcollection	817								(817)							-
84	MGP Environmental Reserve - Current	7,455					(7,455)										-
85	Non-MGP Environmental Reserve - Current	261															261
86	Current Operating Lease Obligation	243				(243)											-
87	Other Current Liabilities	37,235								(377)		(825)				(559)	35,475
88	Total Current Liabilities	509,074	-	-	-	(243)	(7,455)	(18,508)	(4,530)	(41,974)	-	753	-	(15,384)	(216)	(8,647)	412,868
89	<b>Deferred Credits and Reserves</b>																
90	Provision for Injuries and Damages	4,806															4,806
91	Asset Retirement Obligation	182,055			(182,055)												-
92	Accumulated Deferred ITC	-															-
93	Accumulated Deferred JD/ITC	-															-
94	Accumulated Deferred Income Taxes	953,115	(154,123)	12				(1,384)		(14,888)						10,288	793,020
95	Tax Reform Reg Liab-Refundable Income Taxes	380,298															380,298
96	MGP Environmental Reserve	15,117					(15,117)										-
97	Non-MGP Environmental Reserve	676															676
98	MGP Environmental Insurance Recoveries	-															-
99	Regulatory Liability - FAS 109 Plant	-															-
100	Regulatory Liability - FAS 158	-															-
101	Regulatory Liability - Negative Pension	-															-
102	Regulatory Liability - EWR	38						(38)									-
103	Reg Liability RDM	753										(753)					-
104	Reg Liability - TCJA	142															142
105	Reg Liability-Other Post Empl Benefits (OPEB)	51,188															51,188
106	Reg Liability-Pension Capitalized	19,084															19,084
107	Reg Liability-OPEB Capitalized	52,349															52,349
108	Reg Liability-Incentive Compensation Tracker	-															-
109	Reg Liability - Residential Income Assistance	231															231
110	Postretirement Benefits	36,498		(36,499)													(1)
111	Other Deferred Credits	3,646														(1,641)	2,005
112	Total Deferred Credits	1,699,996	(154,123)	(36,487)	(182,055)	-	(15,117)	(1,422)	-	(14,888)	-	(753)	-	-	-	8,647	1,303,798
113	Total Stockholders' Equity and Liabilities	6,725,440	(154,123)	(36,419)	(182,055)	(3,054)	(22,573)	(22,521)	(4,530)	(56,862)	(12,172)	(0)	(3,110)	(15,384)	(216)	-	6,212,420
114	Net Rate Base Totals (Assets vs. Liabilities)	0	-	-	(0)	-	-	-	-	-	-	0	-	-	-	-	(0)

Michigan Public Service Commission  
DTE Gas Company  
Historical Year-End Adjusted Balance Sheet  
For the Year Ended December 31, 2022  
(\$000)

Case No.: U-21291  
Exhibit: A-2  
Schedule: B4.2  
Witness: T. M. Uzenski  
Page: 1 of 2

Line No.	(a) Description	(b) Unadjusted Total	(c) Accumulated Deferred Tax	(d) Retirement Benefits (ASC 715)	(e) ARO Elim (ASC 410-20)	(f) Eliminate Leases (ASC 842)	(g) Eliminate MGP Reserve	(h) Energy Waste Reduction	(i) Voluntary Renewables	(j) GCR Related	(k) Customer Attachment Program	(l) RDM Refund	(m) Non-Utility Property	(n) Eliminate Intercompany NR/NP	(o) Working Capital Adjustments	(p) Other Reclasses & Eliminations	(q) Adjusted Total
1	<b>ASSETS</b>																
2	<b>Property, Plant and Equipment</b>																
3	Plant In Service	7,243,500			(8,955)			(5,028)									7,229,516
4	Plant Held for Future Use																
5	Construction Work In Progress	274,752															274,752
6	Accumulated Depreciation/Depletion	(2,326,875)			(177,049)			1,556									(2,502,368)
7	Net Utility Plant	5,191,376			(186,004)			(3,472)									5,001,900
8	<b>Net Property Under Capital Leases</b>																
9	<b>Net Property Under Operating Leases</b>	3,179				(3,179)											
10	<b>Gas Stored Underground - non current</b>	35,303															35,303
11	<b>Other Property and Investments</b>																
12	Non-Utility Property	2,011											(2,011)				
13	Less: Depr Res	(1,407)											1,407				
14	Investment in Subsidiaries																
15	Investment in Blue Lake	13,126												(1,792)			11,333
16	Grantors Trust	24,468															24,468
17	Other Investments	2,458											(2,458)				
18	Total Other Property and Investments	40,656											(3,063)	(1,792)			35,801
19	<b>Current and Accrued Assets</b>																
20	Cash and Special Deposits	234															234
21	Temporary Cash Investments																
22	Notes Receivable	2,847									(2,847)						
23	Customer Accounts Receivable	236,517													1,719		238,236
24	Other Accounts Receivable	20,831															20,831
25	Less: Uncollectibles	(27,579)															(27,579)
26	I/C Notes Receivable	0												(0)			
27	I/C Accounts Receivable	6,934													(1,805)		5,129
28	Materials and Supplies	31,062															31,062
29	Gas In Underground Storage	43,754															43,754
30	Prepayments	23,558															23,558
31	GCC Deferred Asset	62,243															62,243
32	Unbilled Revenue	158,904													96		159,000
33	GCR Undercollection	28,643								(28,643)							
34	UETM - Current																
35	Other Current Assets	4,960															4,960
36	Total Current Assets	592,908								(28,643)	(2,847)			(0)	10		561,427
37	<b>Deferred Debits</b>																
38	Unamortized Debt Expenses	9,753															9,753
39	Unamortized Loss on Reacquired Debt	11,459															11,459
40	Vector Pipeline Lease	36,488															36,488
41	Prepaid Pensions	137,265		335,561													472,826
42	Prepaid OPEB	225,976		110,369													336,345
43	Renewable Natural Gas Purchases	992							(992)								
44	RNG Environmental Attribute Only	244							(244)								
45	Intangible Asset Carbon Offsets	6,192							(6,192)								
46	Regulatory Assets - Minimum Pension Liability	477,113		(477,113)													0
47	Regulatory Assets - Environmental	46,216					(22,650)										23,566
48	Regulatory Assets - Pension	22,383															22,383
49	Regulatory Assets - TCARP																
50	Regulatory Assets - Demand Response Pilot	1,727															1,727
51	Regulatory Assets - Deferred Covid Uncollectibles																
52	Regulatory Assets - EWR	8,144						(8,144)									
53	Regulatory Assets - Low Income Payment Stability Pil:	465															465
54	Regulatory Assets - Shared Asset Deferral Mechanism	6,168															6,168
55	Regulatory Assets - Incentive Tracker	5,321															5,321
56	Regulatory Asset - Low Income Energy Assistance	1,626															1,626
57	Regulatory Asset - Open																
58	Accumulated Deferred Income Taxes	138,555	(138,555)														
59	Misc Deferred Debit - Tax Related	36,579															36,579
60	Revenue Decoupling Mechanism																
61	Other Deferred Debits	32,014						(16,722)			(10,858)						4,435
62	Total Deferred Debits	1,204,679	(138,555)	(31,183)			(22,650)	(24,866)	(7,427)		(10,858)						969,140
63	<b>Total Assets and Other Debits</b>	7,068,101	(138,555)	(31,183)	(186,004)	(3,179)	(22,650)	(28,338)	(7,427)	(28,643)	(13,705)		(3,063)	(1,792)	10		6,603,571



Michigan Public Service Commission  
DTE Gas Company  
Historical Adjusted Net Operating Income  
For the 12 Months Ended December 2022  
(\$000)

Case No.: U-21291  
Exhibit: A-3  
Schedule: C1  
Witness: T. M. Uzenski  
Page: 1 of 1

Line No.	(a) Description	(b) Source	(c) Recorded Amount	(d) Rate Case Adjustments & Normalizations 1/	(e) Adjusted Total 2/ <i>Col. (c) + Col. (d)</i>
1	<b><u>Operating Revenues</u></b>				
2	Distribution Revenues	Exh. A-3, Sch. C3, col. (d)	1,671,422	(683,516)	987,906
3	Third Party Transportation and Storage	Exh. A-3, Sch. C3, col. (e)	111,231	(1,014)	110,218
4	Other Operating Revenues	Exh. A-3, Sch. C3, col. (f)	110,939	33,430	144,369
5	Total Revenues		<u>1,893,592</u>	<u>(651,099)</u>	<u>1,242,493</u>
6	<b><u>Operating Expenses</u></b>				
7	Cost of Gas Sold	Exh. A-3, Sch. C4	611,862	(611,862)	-
8	Company Use & Lost Gas	Exh. A-15, Sch. E8	-	41,368	41,368
9	Operation & Maintenance	Exh. A-3, Sch. C5	527,617	(64,535)	463,083
10	Gas Uncollectibles	P-522 page 324, line 235	19,044	-	19,044
11	Depreciation and Amortization	Exh. A-3, Sch. C6	188,655	(1,067)	187,588
12	Property Taxes	Exh. A-3, Sch. C7	84,442	-	84,442
13	Other General Taxes	Exh. A-3, Sch. C7	16,277	(473)	15,804
14	State & Local Income Taxes	Exh. A-3, Sch. C9	27,460	(1,638)	25,822
15	Federal Income Taxes	Exh. A-3, Sch. C8	61,950	(3,723)	58,227
16	Other Gains/(Losses) and Customer Deposit Interest	P-522 page 114, lines 20-23	-	358	358
17	Total Operating Expenses		<u>1,537,307</u>	<u>(641,571)</u>	<u>895,736</u>
18	Operating Income (Line 5 less Line 17)	P-522 page 114, line 26	<u>356,285</u>	<u>(9,529)</u>	<u>346,757</u>
19	<b><u>Operating Income Adjustments</u></b>				
20	Allowance for Funds Used During Construction	Exh. A-3, Sch. C11	-	3,401	3,401
21	Loss on Reaquired Securities	P-522 page 117, line 64	-	(1,350)	(1,350)
22	Total Operating Income Adjustments		<u>-</u>	<u>2,051</u>	<u>2,051</u>
23	<b>Adjusted Net Operating Income</b>		<u>356,285</u>	<u>(7,478)</u>	<u>348,808</u>

1/ Rate Case Adjustments and Normalization per Exhibit A-3, Schedule C1.1, Lines 25, 37 and 43

Michigan Public Service Commission  
DTE Gas Company  
Adjustments to Historical Net Operating Income  
For the 12 Months Ended December 2022  
(\$000)

Case No.: U-21291  
Exhibit: A-3  
Schedule: C1.1  
Witness: T. M. Uzenski  
Page: 1 of 1

Line No.	(a) Description	(b) Source	(c) Operating Revenue	(d) Cost of Gas Sold	(e) Company Use and Lost Gas	(f) O&M	(g) Gas Uncollectibles	(h) Deprec. & Amort.	(i) Property Taxes	(j) Other Taxes	(k) State & Local Income Taxes	(l) Federal Income Taxes	(m) Other Inc./ (Ded.)	(n) Adjusted NOI
1	<b>For the Year Ended December 31, 2022</b>													
2	Net Operating Income Unadjusted	Workpaper TMU-2	1,893,592	611,862	-	527,617	19,044	188,655	84,442	16,277	27,460	61,950	-	356,285
3	<b>Rate Case Reclassifications and Eliminations</b>													
4	Reclass GIK COG to Other Operating Revenues	Exh. A-15, E8	30,229	30,229										-
5	Reclass Lost Gas COG to Co. Use & Lost Gas	Exh. A-15, E8		(22,134)	22,134									-
6	Reclass Co. Use O&M to Company Use & Lost Gas	Exh. A-15, E8			19,234	(19,234)								-
7	Reclass Blue Lake Income to Other Oper. Revenue	Workpaper TMU-3	2,394								-	620		1,774
8	Reclass Customer Deposit Interest	Workpaper TMU-3									-	-	(358)	(358)
9	Reclass Vector Interest to Other Oper. Revenue	Workpaper TMU-3	3,098											3,098 1/
10	Reclass Grantor Trust Inc/(Loss) to Other Oper. Rev.	Workpaper TMU-3	(5,971)								(525)	(1,569)		(3,877)
11	Reclass Title Transfer to below the line	Workpaper TMU-3	(1,014)								(66)	(199)		(748)
12	Reclass Non-Utility Depreciation to below the line	Workpaper TMU-3						(61)			4	12		45
13	Eliminate Taxes on Cust Attachment Program Interest	P-522 pg 341 Line 22									(75)	(241)		317
14	Eliminate Cost of Gas Sold	Workpaper TMU-4	(619,647)	(619,647)										(0)
15	Eliminate Lost Gas Deferral	Workpaper TMU-5	2,985								17	623		2,345
16	Eliminate Revenue Decoupling Mechanism	Workpaper TMU-6	0								0	0		0
17	Eliminate Other Surcharges	Workpaper TMU-7	(2)								(0)	(0)		(2)
18	Eliminate Energy Waste Reduction	Workpaper TMU-8	(56,148)			(45,466)		(1,006)		(88)	(629)	(1,881)		(7,077)
19	Eliminate Voluntary Renewables Program	Workpaper TMU-12	(424)	(310)		(1,197)				(9)	72	214		806
20	Eliminate Disallowable Advertising	Exh. A-3, C14				(2,452)					161	481		1,810
21	Eliminate Disallowable Corporate Memberships	Exh. A-3, C15				(169)					11	33		125
22	Eliminate Top 5 Executive Incentive Compensation	Exh. A-3, C16				(2,889)					190	567		2,132
23	Eliminate Regional Relations Salaries related to Political Advocacy	Exh. A-13, C5.6				(220)					14	43		162
24	Other Eliminations	P-522 Manual	(896)			-		-			(59)	(176)		(662)
25	Rate Case Reclassifications and Eliminations		(645,395)	(611,862)	41,368	(71,627)	-	(1,067)	-	(97)	(886)	(1,473)	(358)	(110)
26	<b>Historical Year - Rate Case Adjusted</b>	L2+L25	1,248,197	-	41,368	455,990	19,044	187,588	84,442	16,179	26,575	60,478	(358)	356,175
27	<b>Normalization Adjustments</b>													
28	Taxes Other than Income Tax Normalization	Exh. A-13 C7								(375)	25	74		277
29	Employee Incentive Plan Normalization Adjustment	Exh. A-3, C17				(3,348)					220	657		2,471
30	Distribution Weather Normalization	Exh. A-3, C18	(10,704)								(702)	(2,100)		(7,902)
31	Benefits Normalization Adjustments	Exh. A-13 C5.9				1,488					(98)	(292)		(1,098)
32	Normalize Injuries and Damages	Exh. A-13, C5.6				(530)					35	104		391
33	U-20940 Incentive Compensation deferral above base amount	Exh. A-13, C5.6				5,300					(348)	(1,040)		(3,912)
34	Shared Asset Deferral Mechanism - reset base	Exh. A-13, C5.6				6,168					(405)	(1,210)		(4,553)
35	Normalize Van Born Capital Write-Off	Exh. A-13, C5.2				(1,985)					130	390		1,465
36	Voluntary Refund - Case No. U-21331	Case No. U-21331	5,000			-		-			328	981		3,691
37	Normalization Adjustments		(5,704)	-	-	7,093	-	-	-	(375)	(814)	(2,437)	-	(9,170)
38	<b>Subtotal Historical Net Operating Income</b>	L26+L37	1,242,493	-	41,368	463,083	19,044	187,588	84,442	15,804	25,760	58,040	(358)	347,006
39	Allowance for Funds Used During Construction (AFUDC)	Exhibit A-3, C11											3,401	3,401 1/
40	Amortization of the Loss on Reacquired Debt	P-522 p.117 L64											(1,350)	(1,350) 1/
41	Income Tax Effect of Interest	Exhibit A-3, C12									62	187		(249)
42	Open										-	-		-
43	Subtotal Operating Income Adjustments		-	-	-	-	-	-	-	-	62	187	2,051	1,802
44	<b>Adjusted Historical Net Operating Income</b>	L38+L43	1,242,493	-	41,368	463,083	19,044	187,588	84,442	15,804	25,822	58,227	1,692	348,808

1/ These items are displayed gross of tax since they are already included in the calculation of utility income tax expense.

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Revenue Conversion Factor**  
**For the Historical Year Ended December 31, 2022**

Case No.: U-21291  
 Exhibit: A-3  
 Schedule: C2  
 Witness: K. M. Vangilder  
 Page: 1 of 1

(a)	(b)	(c)	
Line No.	Description	Source	Amount
1	Income Before Income Taxes		100.00
2	Michigan Income Tax Rate		6.00%
3	Composite Municipal Income Tax Rate		<u>0.56%</u>
4	Total State and Local Tax Rates	Line 2 + Line 3	6.56%
5	Federal Income Tax Base	Line 1 - (Line 4 x 100)	93.44
6	Federal Income Tax Rate		<u>21.00%</u>
7	Federal Income Tax	Line 5 x Line 6	<u>19.62</u>
8	Income after Federal, Michigan and Municipal Taxes	Line 5 - Line 7	<u>73.82</u>
9	Revenue Conversion Factor	Line 1 ÷ Line 8	<u>1.3547</u>

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Operating Revenue**  
**For the 12 Months Ended December 2022**  
**(\$000)**

Case No.: U-21291  
Exhibit: A-3  
Schedule: C3  
Witness: T. M. Uzenski  
Page: 1 of 1

Line No.	(a) Description	(b) Source	(c) Total Sales Revenue (\$000)	(d) Distribution Revenues	(e) Third Party Transportation & Storage	(f) Other Operating Revenue
			<i>Col. (d)+(e)+(f)</i>			
1	<b><u>For the Year Ended December 31, 2022</u></b>					
2	Gas Service Revenues (480-484)	P-522 page 300, line 12	1,415,397	1,415,397		
3	Provision for Gas Sales Refunds (496)	P-522 page 300, line 26	(7,038)	(7,038)	-	-
4	Total Gas Sales Revenue		<u>1,408,358</u>	<u>1,408,358</u>	<u>-</u>	<u>-</u>
5	Transportation of Gas of Others (489):					
6	End User Transportation	P-522 page 313.1, line 10	139,432	139,432		
7	Gas Customer Choice	P-522 page 313.1, line 11	112,018	112,018		
8	Other Choice Revenues	P-522 page 313.1, line 12	1,260			1,260
9	Exelon	P-522 page 313.1, line 15	11,613	11,613		
10	Off-System Transportation	P-522 page 313.2, line 59	81,317		81,317	
11	Storage Service	P-522 page 314.1	29,915	-	29,915	-
12	Transportation Revenue (489)	P-522 page 300, line 17	375,555	263,064	111,231	1,260
13	Forfeited Discounts (487)	P-522 page 300, line 15	7,127			7,127
14	Miscellaneous Service Revenue (488)	P-522 page 300, line 16	100,791			100,791
15	Rent from Gas Property (493)	P-522 page 300, line 21	19			19
16	Interdepartment Rent (494)	P-522 page 300, line 22	833			833
17	Other Gas Revenues (495)	P-522 page 300, line 23	909	-	-	909
18	Total Other Gas Operating Revenue	P-522 page 300, line 24	<u>485,234</u>	<u>263,064</u>	<u>111,231</u>	<u>110,939</u>
19	Total Operating Revenue	P-522 page 300, line 27 & P-522 page 114, line 2	<u>1,893,592</u>	<u>1,671,422</u>	<u>111,231</u>	<u>110,939</u>

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Cost of Gas Sold**  
**For the 12 Months Ended December 2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-3  
 Schedule: C4  
 Witness: T. M. Uzenski  
 Page: 1 of 1

Line No.	Description	(b) Source	(c) Cost of Gas Sold (\$000)
1	<b><u>For the Year Ended December 31, 2022</u></b>		
2	Purchased Gas (800-805)	P-522 page 321, line 77	620,112
3	(To)/From Storage (808.1, 808.2)	P-522 page 321, line 86 less line 87	<u>6,433</u>
4	Cost of Gas Sold	Line 2 + Line 3	626,545
5	Exchange Gas (806)	P-522 page 321, line 78	4,241
6	Company Use - Credit (810-812)	P-522 page 321, line 94	(19,234)
7	Other Gas Supply Expenses (813)	P-522 page 321, line 95	<u>310</u>
8	Total Cost of Gas Sold	Sum of Lines 4 through 7	<u><u>611,862</u></u>

Michigan Public Service Commission  
DTE Gas Company  
Historical Operation and Maintenance Expenses  
For the 12 Months Ended December 2022  
(\$000)

Case No.: U-21291  
Exhibit: A-3  
Schedule: C5  
Witness: T. M. Uzenski  
Page: 1 of 1

Line No.	(a) Description	(b) Source	(c) Operation and Maintenance Expenses (\$000)
1	<b><u>For the Year Ended December 31, 2022</u></b>		
2	Operations Expenses (401)	P-522 page 114, line 4	1,108,160
3	Maintenance Expenses (402)	P-522 page 114, line 5	<u>50,362</u>
4	Operations and Maintenance Expenses	P-522 page 325, line 271	1,158,523
5	Less: Cost of Gas (800-813)	P-522 page 321, line 97	(611,862)
6	Uncollectibles (904)	P-522 page 324, line 235	<u>(19,044)</u>
7	Base Operation & Maintenance Expenses	Sum of Lines 4 through 6	<u><u>527,617</u></u>

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Depreciation and Amortization Expenses**  
**For the 12 Months Ended December 2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-3  
 Schedule: C6  
 Witness: T. M. Uzenski  
 Page: 1 of 1

Line No.	(a) Description	(b) Source	(c) Depreciation and Amortization Expense (\$000)
1	<b><u>For the Year Ended December 31, 2022</u></b>		
2	Depreciation Expenses (403, 403.1)	P-522 page 114, lines 6 & 7	170,673
3	Amort. & Depr. of Utility Plant (404-405)	P-522 page 114, line 8	10,029
4	Regulatory Debits (407.3)	P-522 page 114, line 12	-
5	Regulatory Credits (407.4)	P-522 page 114, line 13	(2,157)
6	Accretion Expense (411.10)	P-522 page 114, line 24	<u>10,111</u>
7	Total Depreciation and Amortization Expense	Sum of Lines 2 through 6	<u>188,655</u>

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical General Taxes**  
**For the Historical Year Ended December 31, 2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-3  
 Schedule: C7  
 Witness: S. L. Wisniewski  
 Page: 1 of 1

Line No.	(a) Description	(b) Source	(c) General Taxes (\$000)
1	Property Taxes	P-522 page 262, col. (j), L7	<u>84,442</u>
2	Payroll Taxes	P-522 page 262, col. (j), L1+L2+L4	12,639
3	MPSC Fee	P-522 page 262, col. (j), L6	3,263
4	Other	P-522 page 262, col. (j), L9	<u>375</u>
5	Total Other General Taxes		<u>16,277</u>
6	Total Historical General Taxes	P-522 page 114, L14	<u>100,719</u>

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Federal Income Taxes**  
**For the Historical Year Ended December 31, 2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-3  
 Schedule: C8  
 Witness: S. L. Wisniewski  
 Page: 1 of 1

Line No.	(a) Description	(b) Source	(c) Federal Income Taxes (\$000)
1	Income Taxes - Federal (Current)	P-522 page 114, line 15	6,967
2	Income Taxes - Federal (Deferred)	See Part III, Section 7a	54,983
3	Total Historical Federal Income Taxes		<u>61,950</u>

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical State & Local Income Taxes**  
**For the Historical Year Ended December 31, 2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-3  
 Schedule: C9  
 Witness: S. L. Wisniewski  
 Page: 1 of 1

Line No.	(a) Description	(b) Source	(c) State & Local Income Taxes (\$000)
1	Income Taxes - State & Local (Current)	P-522 page 114, line 16	1,391
2	Income Taxes - State & Local (Deferred)	See Part III, Section 7a	<u>26,069</u>
3	Total Historical State & Local Taxes		<u><u>27,460</u></u>

**Michigan Public Service Commission  
DTE Gas Company  
Historical Other Taxes  
For the Historical Year Ended December 31, 2022  
(\$000)**

Case No.: U-21291  
Exhibit: A-3  
Schedule: C10  
Witness: S. L. Wisniewski  
Page: 1 of 1

	(a)	(b)	(c)
<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Other Taxes (\$000)</u>

Local income taxes are included with State income tax on Exhibit A-3, C9

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Allowance for Funds Used During Construction**  
**For the 12 Months Ended December 2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-3  
 Schedule: C11  
 Witness: T. M. Uzenski  
 Page: 1 of 1

(a)	(b)	(c)	
Line No.	Description	Source	AFUDC (\$000)
1	<b><u>For the Year Ended December 31, 2022</u></b>		
2	AFUDC - Equity (419.1)	P-522 page 117, line 38	2,439
3	AFUDC - Debt (432)	P-522 page 117, line 69	961
4	Total Historical AFUDC	Line 2 + Line 3	<u>3,401</u>

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Tax Effect of Interest Allowed in Ratemaking Formula**  
**For the Historical Year Ended December 31, 2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-3  
 Schedule: C12  
 Witness: K. M. Vangilder  
 Page: 1 of 1

Line No.	(a) Description	(b) Source	(c) Amount
1	Rate Base	Exh. A-2, Sch. B1	\$ 5,683,054
2	Weighted Cost of Debt (1)	Exh. A-4, Sch. D1	<u>1.56%</u>
3	Interest Allowed in Ratemaking Formula	Line 1 x Line 2	\$ 88,815
4	Interest Deduction included in Recorded Income Tax Accruals	WP-KMV-1	<u>89,767</u>
5	Increase / (Decrease) in Interest Deduction	Line 3 - Line 4	\$ (952)
6	Composite State and Local Income Tax Rate	Exh. A-3, Sch. C2	<u>6.56%</u>
7	Effect on State and Local Income Tax Expense	(Line 5 x Line 6) x -1	<u>\$ 62</u>
8	Effect on Federal Taxable Income	(Line 5 + Line 7) x -1	\$ 890
9	Federal Income Tax Rate	Exh. A-3, Sch. C2	<u>21.00%</u>
10	Effect on Federal Income Tax Expense	Line 8 x Line 9	<u>\$ 187</u>
11	Total Tax Effect on Net Operating Income	(Line 7 + Line 10) x -1	<u>\$ (249)</u>

(1) Includes Short and Long-Term Interest Rates

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Tax Effect of Interest Synchronization Adjustment**  
**For the Historical Year Ended December 31, 2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-3  
 Schedule: C13  
 Witness: K. M. Vangilder  
 Page: 1 of 1

	(a)	(b)	(c)
Line No.	Description	Source	Amount
1	Rate Base	Exh. A-2, Sch. B1	\$ 5,683,054
2	JDITC Debt Portion of Capital Structure	Exh. A-4, Sch. D1	- %
3	Debt Portion of Rate Base Funded by JDITC	Line 1 x Line 2	\$ -
4	Cost of Long-Term Debt	Exh. A-4, Sch. D1	4.09%
5	Imputed Interest	Line 3 x Line 4	\$ -
6	Composite State and Local Income Tax Rate	Exh. A-3, Sch. C2	6.56%
7	Effect on State and Local Income Tax Expense	(Line 5 x Line 6) x -1	\$ -
8	Effect on Federal Taxable Income	(Line 5 + Line 7) x -1	\$ -
9	Federal Income Tax Rate	Exh. A-3, Sch. C2	21.00%
10	Effect on Federal Income Taxes	Line 8 x Line 9	\$ -
11	Synchronization Tax Adjustment to NOI	(Line 7 + Line 10) x -1	\$ -

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Advertising Adjustment**  
**For the 12 Months Ended December 2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-3  
 Schedule: C14  
 Witness: T. M. Uzenski  
 Page: 1 of 1

Line No.	(a) Description	(b) Amount	(c) Source
1	Related to Public Health and Safety	643	(1), (2)
2	Related to Conservation of Energy	495	(1), (2)
3	Related to Explanation of Billing Practices, Rates and Other Communications Beneficial to Customers	6,237	(1), (2)
4	Other Advertising Programs	<u>2,452</u>	(1), (2)
5	Total Gross Advertising Expense	9,827	Sum of Lines 1 thru 4
6	Less: Allowable Advertising Expenses	<u>7,375</u>	Sum of Lines 1 thru 3
7	Gross Disallowed Expense	2,452	Line 5 - Line 6
8	Less: Composite Municipal and State Income Tax	<u>161</u>	Line 7 x 6.56%
9		2,292	Line 7 - Line 8
10	Less: Federal Tax	<u>481</u>	Line 9 x 21%
11	Net Operating Income Adjustment	<u><u>1,810</u></u>	Line 9 - Line 10

(1) Company Book and Records

(2) Excludes advertising related to the Energy Waste Reduction program that was charged to Accounts 905, 908 and 909 which is eliminated separately

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Corporate Memberships Adjustment**  
**For the 12 Months Ended December 2022**  
**(\$000)**

Case No.: U-21291  
Exhibit: A-3  
Schedule: C15  
Witness: T. M. Uzenski  
Page: 1 of 1

Line No.	(a) Description	(b) Amount (1)	(c) Reference
1	American Gas Association	36	
2	Interstate Natural Gas Association	16	
3	Boardvantage Inc	8	
4	Money Media Inc	13	
5	HR Policy Association	5	
6	The University of Texas at Austin	4	
7	The Edison Institute	3	
8	Boyne USA	29	
9	Other Area Chamber of Commerce	55	
10	Total Disallowed Corporate Memberships	169	Sum Lines 1 thru 9
11	Less: Composite Municipal and State Tax	11	Line 10 x 6.56%
12		158	Line 10 - Line 11
13	Less: Federal Tax	33	Line 12 x 21%
14	Net Operating Income Adjustment	125	Line 12 - Line 13

(1) Source: Company Books and Records  
(2) Additional disallowance in A-13 C5.6 p1 Line 14

**Michigan Public Service Commission  
DTE Gas Company  
Historical Executive Incentive Plan Adjustment  
For the 12 Months Ended December 2022  
(\$000)**

Case No.: U-21291  
Exhibit: A-3  
Schedule: C16  
Witness: T. M. Uzenski  
Page: 1 of 1

Line No.	(a) Description	(b) Amount	(c) Reference
1	Top Five Executives' Incentive Compensation	2,889	1/, 2/
2	Less: Composite Municipal and State Income Tax @ 6.56%	<u>190</u>	
3		2,699	Line 1 - Line 2
4	Less: Federal Income Tax @ 21%	<u>567</u>	
5	Net Operating Income Adjustment	<u><u>2,132</u></u>	Line 3 - Line 4

1/ Per Company Books and Records  
2/ Sponsored by Witness Cooper

**Michigan Public Service Commission  
DTE Gas Company  
Historical Employee Incentive Plan Adjustment  
For the 12 Months Ended December 2022  
(\$000)**

Case No.: U-21291  
Exhibit: A-3  
Schedule: C17  
Witness: T. M. Uzenski  
Page: 1 of 1

Line No.	(a) Description	(b) Amount	(c) Reference
1	Employee Incentive Plan Expense	25,156	1/, 2/
2	Less Top 5 Elimination	<u>(2,889)</u>	Exh. A-3, Sch. C16
3	Employee Incentive Plan Expense excl. Top 5	22,267	
4	Normalization Adjustments	(3,348)	3/
5	Capitalized Financial Measures (now expense)	<u>-</u>	4/
6	Normalized Incentive Plan Accrual	<u>18,919</u>	1/, 2/
7	Total Historical Normalization Adjustments	3,348	Line 4 + Line 5
8	Less: Composite Municipal and State Income Tax @ 6.56%	<u>220</u>	
9		3,128	Line 7 - Line 8
10	Less: Federal Income Tax @ 21%	<u>657</u>	
11	Net Operating Income Adjustment	<u><u>2,471</u></u>	Line 9 - Line 10

1/ Per Company Book and Records

2/ Sponsored by Witness Cooper

3/ Eliminates \$1.6 million due to long-term incentive performance above 100% of target and \$1.7 million due to short-term incentive amounts paid above 100% of target.

4/ Per order in Case No. U-20642, the Company may not capitalize incentives related to financial measures.

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Weather Normalization Adjustment 1/**  
**For the 12 Months Ended December 2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-3  
 Schedule: C18  
 Witness: T. M. Uzenski  
 Page: 1 of 1

	(a)	(b)	(c)	(d)	(e)
<b>Line No.</b>	<b>Customer Class</b>	<b>Weather Colder/ (Warmer) than Normal (MMcf)</b>	<b>Average Distribution Rate</b>	<b>Base Revenue/ Margin Impact</b>	<b>Calculation</b>
1	Residential	1,361	\$5.8732	\$ 7,995	
2	Commercial	432	\$5.8464	2,525	
3	Transportation	149	\$1.2354	184	
4	Total	<u>1,942</u>		<u>\$ 10,704</u>	
5	Less: Composite Municipal and State Tax			702	6.56% x Line 4
6	Less: Federal Income Tax			<u>2,100</u>	21% x (L4 - L5)
7	Net Change in Net Operating Income			<u>\$ 7,902</u>	Line 4 - Line 5 - Line 6

1/ Based on 15 year rolling Heating Degree Days

**Michigan Public Service Commission  
DTE Gas Company  
Historical Rate of Return Summary  
For the 13-Month Average Period Ended 12/31/2022  
(\$000)**

Case No.: U-21291  
Exhibit: A-4  
Schedule: D1  
Witness: K. M. Vangilder  
Page: 1 of 1

Line No.	(a) Description	(b) Cost Rate Source from Exhibit A-4 Schedule	(c) (d) (e) Capital Structure			(f) Cost Rate %	(g) (h) (i) (j) Weighted Cost			
			(c) 13 Mo. Avg. Amount (1)	(d) % Amount of Permanent Capital	(e) % Amount of Total Capital		(g) Permanent Capital (%)	(h) Total Capital (%)	(i) Pre-tax Multiplier	(j) Pre-tax Cost of Capital
1	Long-Term Debt - net (2)	D2	\$ 2,126,826	47.40%	37.42%	4.09%	1.94%	1.53%	1.000	1.53%
2	Common Equity	D5	<u>2,359,855</u>	<u>52.60%</u>	41.52%	9.90%	<u>5.21%</u>	4.11%	1.355	5.57%
3	Sub-Total		<u>\$ 4,486,682</u>	<u>100.00%</u>			<u>7.14%</u>			
4	Short-Term Debt (3)	D3	\$ 61,045		1.07%	3.09%		0.03%	1.000	0.03%
5	Other Interest Bearing Credits	D3	0		- %	0.54%		- %	1.000	- %
6	Net Deferred Income Tax (4)		1,135,327		19.98%	- %		- %		
7	Deferred Investment Tax Cr.		-		- %	- %		- %		
JDITC										
8	JDITC - Long-Term Debt		0		- %	4.09%		- %	1.000	- %
9	JDITC - Common Equity		-		- %	9.90%		- %	1.355	- %
10	Total JDITC		<u>\$ -</u>							
11	Total		<u>\$ 5,683,054</u>		<u>100.00%</u>			<u>5.67%</u>		<u>7.13%</u>

- (1) Source: Exhibit A-2, Schedule B4  
(2) Source: Exhibit A-2, Schedule B4: Line 67 - Line 38  
(3) Source: Exhibit A-2, Schedule B4: Line 71 + Line 74  
(4) Source: Exhibit A-2, Schedule B4: Lines 92, 93, and 97 less Lines 57 and 58

**Michigan Public Service Commission  
DTE Gas Company  
Historical Cost of Long-Term Debt  
For the Historical Year Ended December 31, 2022**

Case No.: U-21291  
Exhibit: A-4  
Schedule: D2  
Witness: T. J. Lepczyk  
Page: 1 of 1

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Line No.	Issue Name	Original Issue Date	Stated Maturity	Interest Rate	Amount of Offering (\$)	Price to Public %	Expenses of Financing %	Net Proceeds to the Company %	Cost Based on Net Proceeds %	12/31/2022 Amount Outstanding (\$)	Annual Cost (\$)
1	2003 Series A	02/20/03	03/15/33	5.700%	200,000,000	99.6370%	0.9486%	98.6884%	5.792%	200,000,000	11,584,517
2	2008 Series C	04/11/08	04/15/23	6.440%	25,000,000	100.0000%	0.8530%	99.1470%	6.530%	25,000,000	1,632,472
3	2008 Series F	06/26/08	06/15/28	6.780%	75,000,000	100.0000%	0.6954%	99.3046%	6.844%	75,000,000	5,133,066
4	2012 Series D	12/12/12	12/15/42	3.920%	70,000,000	100.0000%	0.7820%	99.2180%	3.965%	70,000,000	2,775,343
5	2013 Series C	12/12/13	12/15/23	3.640%	50,000,000	100.0000%	0.6144%	99.3856%	3.714%	50,000,000	1,857,014
6	2013 Series D	12/12/13	12/15/25	3.740%	70,000,000	100.0000%	0.6144%	99.3856%	3.804%	70,000,000	2,662,926
7	2013 Series E	12/12/13	12/15/28	3.940%	50,000,000	100.0000%	0.6144%	99.3856%	3.995%	50,000,000	1,997,396
8	2014 Series F	12/16/14	12/15/44	4.350%	150,000,000	100.0000%	0.5804%	99.4196%	4.385%	150,000,000	6,577,443
9	2015 Series C	08/27/15	09/01/27	3.350%	40,000,000	100.0000%	0.5765%	99.4235%	3.409%	40,000,000	1,363,544
10	2015 Series D	08/27/15	09/01/45	4.210%	125,000,000	100.0000%	0.5765%	99.4235%	4.244%	125,000,000	5,305,150
11	2016 Series G	12/15/16	12/15/46	4.070%	125,000,000	100.0000%	0.6023%	99.3977%	4.105%	125,000,000	5,131,373
12	2017 Series C	09/20/17	10/01/29	3.080%	40,000,000	100.0000%	0.6851%	99.3149%	3.149%	40,000,000	1,259,512
13	2017 Series D	09/20/17	10/01/47	3.750%	40,000,000	100.0000%	0.6851%	99.3149%	3.788%	40,000,000	1,515,334
14	2018 Series B	08/23/18	09/01/28	3.810%	195,000,000	100.0000%	0.5584%	99.4416%	3.878%	195,000,000	7,561,463
15	2018 Series C	08/23/18	09/01/48	4.140%	125,000,000	100.0000%	0.5584%	99.4416%	4.173%	125,000,000	5,215,919
16	2019 Series D	10/03/19	10/01/29	2.950%	140,000,000	100.0000%	0.5627%	99.4373%	3.016%	140,000,000	4,221,872
17	2019 Series E	10/03/19	10/01/49	3.720%	140,000,000	100.0000%	0.5627%	99.4373%	3.751%	140,000,000	5,251,965
18	2020 Series E	08/26/20	09/01/30	2.350%	125,000,000	100.0000%	0.5869%	99.4131%	2.416%	125,000,000	3,020,398
19	2020 Series B	08/26/20	09/01/50	3.200%	125,000,000	100.0000%	0.5869%	99.4131%	3.231%	125,000,000	4,038,341
20	2021 Series C	11/16/21	12/01/31	2.070%	60,000,000	100.0000%	0.6305%	99.3695%	2.140%	60,000,000	1,284,038
21	2021 Series D	11/16/21	12/01/51	2.850%	95,000,000	100.0000%	0.6305%	99.3695%	2.881%	95,000,000	2,737,395
22	2022 Series C	09/29/22	10/01/32	4.760%	130,000,000	100.0000%	0.5865%	99.4135%	4.835%	130,000,000	6,284,955
23	2022 Series D	09/29/22	10/01/52	5.050%	130,000,000	100.0000%	0.5865%	99.4135%	5.088%	130,000,000	6,614,796
24											
25									<u>4.09%</u>	<u>2,325,000,000</u>	<u>95,026,231</u>

Source:

Column (a) - (e): MPSC P-522 pg. 258 and Company accounting records  
Column (f) - (g): MichCon Prospectuses and Company Accounting Records  
Column (h) Column (f) - Column(g)  
Column (i) Bond Yield Calculation  
Column (j) MPSC P-522 pg. 256  
Column (k) Column (i) x Column(j)

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Historical Cost of Short-Term Debt and Other Interest Bearing Items**  
**Cost Rate Determination**  
**For the Historical Year Ended December 31, 2022**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-4  
 Schedule: D3  
 Witness: T. J. Lepczyk  
 Page: 1 of 1

Line No.	(a) Description	(b) Amount	(c) Source
<b>Short-Term Debt:</b>			
1	Interest on short-term debt	\$ 4,494	Company's Books
2	13 mo. Avg. short-term borrowing	<u>\$ 145,588</u>	Exhibit A-2, Schedule B-3.1, lines 73 and 76
3	Short-Term Debt Cost Rate	<u>3.09%</u>	Line 1 ÷ Line 2
<b>Other Interest Bearing Credits:</b>			
4	Interest on notes payable to Associated Companies	\$ 7	Company's Books
5	13 mo. Avg. Notes Payable to Associated Companies	<u>\$ 1,387</u>	Exhibit A-2, Schedule B-3.1, line 77
6	Interest on Interest Bearing Credits	<u>0.54%</u>	Line 4 ÷ Line 5

**Michigan Public Service Commission  
DTE Gas Company  
Historical Cost of Preferred Stock  
For the Historical Year Ended December 31, 2022**

Case No.: U-21291  
Exhibit: A-4  
Schedule: D4  
Witness: T. J. Lepczyk  
Page: 1 of 1

The Company had no Preferred Stock outstanding during 2022

**Michigan Public Service Commission  
DTE Gas Company  
Historical Cost of Common Shareholders' Equity  
For the Historical Year Ended December 31, 2022**

Case No.: U-21291  
Exhibit: A-4  
Schedule: D5  
Witness: T. J. Lepczyk  
Page: 1 of 1

Case U-20940 approved a 9.9% Cost of Common Shareholder's Equity

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Annual Service Area Sales by Major Customer Classes**  
**5-Year Historical**  
**Units in Bcf**

Case No.: U-21291  
 Exhibit: A-5  
 Schedule: E1  
 Witness: G. H. Chapel  
 Page: 1 of 1

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<b>Line</b>	<b>Year</b>	<b>Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Other</b>	<b>Total</b>	<b>Losses and CU</b>	<b>% of Output</b>	<b>System Output</b>
1	2018	119.4	43.1	1.3	0.0	163.9	7.1	0.0	170.9
2	2019	120.7	44.1	1.2	0.0	166.0	12.2	0.1	178.2
3	2020	110.5	37.4	0.8	0.0	148.6		0.0	148.6
4	2021	109.2	38.1	0.8	0.0	148.1		0.0	148.1
5	2022	120.5	38.1	0.8	0.0	159.4		0.0	159.4

Note: EUT volumes added to Industrial class.

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Projected Revenue Deficiency (Sufficiency)**  
**Projected 12 Month Period Ending September 30, 2025**  
**(\$000)**

Case No.: U-21291  
 Exhibit: A-11  
 Schedule: A1  
 Witness: K. M. Vangilder  
 Page: 1 of 1

(a)	(b)	(c)	
Line No.	Description	Source	Amount
1	Rate Base	Exh. A-12, Sch. B1	\$ 6,943,963
2	Projected Net Operating Income	Exh.A-13, Sch. C1	223,685
3	Overall Rate of Return	Line 2 ÷ Line 1	3.22%
4	Required Rate of Return	Exh. A-14, Sch. D1	6.04%
5	Income Required	Line 1 x Line 4	\$ 419,693
6	Income Deficiency / (Sufficiency)	Line 5 - Line 2	\$ 196,008
7	Revenue Conversion Factor	Exh. A-13, Sch. C2	<u>1.3547</u>
8	Revenue Deficiency / (Sufficiency)	Line 6 x Line 7	<u><u>\$ 265,532</u></u>

Michigan Public Service Commission  
DTE Gas Company  
Projected Financial Metrics\* - Ratemaking Basis  
Projected 12 Month Period Ending September 30, 2025

Case No.: U-21291  
Exhibit: A-11  
Schedule: A2  
Witness: T. J. Lepczyk  
Page 1 of 3

Line No.	Description	(a)	(b)	(c)
		Fiscal Year		
		No Rate Relief 09/30/25	Full Rate Relief 09/30/25	
<b><u>Return on Equity</u></b>				
1	Operating Revenue	1,229	1,495	
2	Operating Expenses	(974)	(974)	
3	Pre-Tax Operating Income	255	521	
4	Income Taxes	-	-	
5	Net Operating Income	255	521	
6	Tax Impact on Pro-Forma Interest on NOI	-	-	
7	AFUDC	-	-	
8	Interest Charges	(129)	(129)	
9	Preferred Stock Dividends	-	-	
10	Net Income Available for Common and JDITC	126	392	
11	Return Assignable to JDITC	(58)	(123)	
12	Net Income Available for Common	94	290	
13	Average Common Equity	2,831	2,831	
14	Earned Rate of Return on Common Equity	3.3%	10.3%	
15	Authorized Return on Equity	<u>10.25%</u>	<u>10.25%</u>	
<b><u>EBIT Interest Coverage Ratio</u></b>				
16	Pre-Tax Operating Income	255	521	
17	AFUDC	-	-	
18	Total EBIT	255	521	
19	Interest Charges	129	129	
20	EBIT Interest Coverage Ratio	2.0	4.0	

Michigan Public Service Commission  
DTE Gas Company  
Projected Financial Metrics\* - Ratemaking Basis  
Projected 12 Month Period Ending September 30, 2025

Case No.: U-21291  
Exhibit: A-11  
Schedule: A2  
Witness: T. J. Lepczyk  
Page 2 of 3

Line No.	Description	Fiscal Year		
		No Rate Relief	Full Rate Relief	
		9/30/2025	9/30/2025	
		(a)	(b)	(c)
	<b><u>EBITDA Interest Coverage Ratio</u></b>			
21	Total EBIT	499	764	
22	Depreciation and Amortization	-	-	
23	Total EBITDA	499	764	
24	Interest Charges	129	129	
25	EBITDA Interest Coverage Ratio	3.9	5.9	
	<b><u>Funds Flow from Operations (FFO) Interest Coverage Ratio</u></b>			
26	Net Operating Income	94	290	
27	Depreciation and Amortization	243	243	
28	Deferred Income Tax	18	18	
29	AFUDC	-	-	
30	Other Major Recurring Non-Cash Items	-	-	
31	Interest Paid	129	129	
	Less:			
32	Operating Lease Adjustment to Depreciation	-	-	
33	Subtotal - FFO	485	681	
34	Interest Charges	129	129	
35	FFO Interest Coverage Ratio	3.7	5.3	
	<b><u>Overall Fixed Charge Coverage Ratio</u></b>			
36	Net Income Available for Common	94	290	
37	Interest Charges	129	129	
38	Subtotal Numerator	224	420	
39	Interest Charges	129	129	
40	Preferred Stock Dividends	-	-	
41	Subtotal Denominator	129	129	
42	Overall Fixed Charge Coverage Ratio	1.7	3.2	

Michigan Public Service Commission  
DTE Gas Company  
Projected Financial Metrics\* - Ratemaking Basis  
Projected 12 Month Period Ending September 30, 2025

Case No.: U-21291  
Exhibit: A-11  
Schedule: A2  
Witness: T. J. Lepczyk  
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Line No.	Description	Fiscal Year	
		No Rate Relief 9/30/2025	Full Rate Relief 9/30/2025
	<b><u>Cash Flow Coverage of Dividends Ratio</u></b>		
43	Net Income Available for Common	94	290
44	Depreciation and Amortization	243	243
45	Deferred Taxes	18	18
46	Subtotal	355	551
47	Common Dividends	217	217
48	Cash Flow Coverage of Dividends Ratio	1.6	2.5
	<b><u>Common Dividends Payout Ratio</u></b>		
49	Common Dividends	217	217
50	Net Income Available for Common	94	290
51	Common Dividends Payout Ratio	230%	75%
	<b><u>Permanent Capitalization</u></b>		
52	Long Term Debt	2,667	2,667
53	Preferred Stock	-	-
54	Common Equity	2,831	2,831
55	Total Permanent Capital \$	5,498	5,498
56	Equity to Total Permanent Capital %	51%	51%
	<b><u>Debt to EBITDA</u></b>		
57	Debt	2,814	2,814
58	EBITDA	499	764
59	Debt to EBITDA	5.6	3.7

\* Each rating agency has its own methodology for calculating financial ratios. The adjustments used by the rating agencies are not readily available. The standard methodology for calculating ratios has been used in the financial metric calculations above.