

STATE OF MICHIGAN
DEPARTMENT OF ATTORNEY GENERAL



7109 W. SAGINAW HWY., 3RD FL.
LANSING, MICHIGAN 48917

DANA NESSEL
ATTORNEY GENERAL

March 16, 2026

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

RE: MPSC Case No. U-21973
Staff Exhibit List

Dear Ms. Felice:

Attached for filing on the Commission's e-docket is Staff's Exhibit List, together with Proof of Service.

If you have any questions, please feel free to contact me.

Sincerely,

Heather M.S. Durian (P67587)
Assistant Attorney General
Public Service Division
Telephone: (517) 284-8140

HMSD/efa

Attachment

c: Parties of Record

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 schedules and rules governing the distribution and supply of natural gas, and for miscellaneous accounting authority

Case No. U-21973
(e-file paperless)

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EXHIBIT LIST

| No. | Sch. | Sponsor | Title |
|-----|-------|-----------------|--|
| S-1 | A-1 | Robert Nichols | Projected Revenue Deficiency (Sufficiency) |
| S-1 | A-1.1 | Robert Nichols | Revenue Deficiency Impact of IRM Asset Roll-in (2 pages) |
| S-2 | B-1 | Justin Hecht | Projected Rate Base for the Test Year Ending 9/30/27 |
| S-2 | B-4 | Justin Hecht | Projected Working Capital for the Test Year Ending 9/30/27 |
| S-3 | C-1 | Robert Nichols | Projected Net Operating Income |
| S-3 | C-1.1 | Robert Nichols | Development of Projected Net Operating Income |
| S-3 | C-4 | Nathan Blizzard | Staff Projected Cost of Gas Sold |
| S-3 | C-15 | Robert Nichols | Projected Tax Effect of Interest Allowed in Ratemaking Formula |
| S-3 | C-16 | Robert Nichols | Projected Tax Effect of Interest Synchronization Adjustment |
| S-4 | D-1 | Joseph Ufolla | Capital Structure and Overall Rate of Return |
| S-4 | D-2 | Joseph Ufolla | Forecasted Long-Term Debt Balance and Cost Rate |
| S-4 | D-3 | Joseph Ufolla | Forecasted Short-Term Debt Balance and Cost Rate |
| S-4 | D-3.1 | Joseph Ufolla | Inflation Forecast |
| S-4 | D-4 | Joseph Ufolla | Forecasted Preferred Stock Balance and Cost Rate |
| S-4 | D-5 | Joseph Ufolla | Forecasted Equity Balance and Cost Rate |
| S-6 | F-1 | Kevin Krause | Staff Cost-of-Service Summary for the Projected Test Year Ending 9/30/2027 |
| S-6 | F-1.1 | Kevin Krause | Staff Test Year Gas Cost-of-Service Study |

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|---------------|-------|----------------------|--|
| S-6 | F-1.2 | Kevin Krause | Staff Test Year Gas Cost-of-Service Study” – High/Low Ending 9/30/2027 |
| S-6 | F-2 | Nathan Blizzard | Staff Summary of Present and Proposed Revenue by Rate Schedule |
| S-6 | F-3 | Nathan Blizzard | Staff Present and Proposed Revenue Detail Including Cost of Gas |
| S-6 | F-4 | Nathan Blizzard | Staff Comparison of Present and Proposed Monthly Bills |
| S-6 | F-6 | Nathan Blizzard | Staff Derivation of Transportation Cost of Service Rate |
| S-7 | | Jacob Martus | DTE’s Audit Responses Regarding Advanced Leak Detection |
| S-7.1 | | Jacob Martus | Advanced Leak Detection Historical Test Period and Inflation Adjustment |
| S-7.2 | | Jacob Martus | Advanced Leak Detection Remediation Cost Adjustment |
| S-8 | | Justin Hecht | Company Response to MPSC Staff Audit Request JJH-3 |
| S-8.1 | | Justin Hecht | Company Response to MPSC Staff Audit Request JJH-4 |
| S-8.2 | | Justin Hecht | Company Response to MPSC Staff Audit Request JJH-6 |
| S-8.3 | | Justin Hecht | Company Response to MPSC Staff Audit Request JJH-8 |
| S-9 | | Joseph Ufolla | Credit Opinions |
| S-10.1 | | Danielle Rogers | Staff’s Recommended IT Investment Adjustments |
| S-10.2 | | Danielle Rogers | Projects with Level 3 Cost Estimates |
| S-10.3 | | Danielle Rogers | Comparison of Cost Estimates in U-21291 to Actual Costs in U-21973 |
| S-10.4 | | Daniel Rogers | Company Audit Responses |
| S-11 | | Hunter Hansen | Supporting Audit Responses |
| S-11.1 | | Hunter Hansen | CONFIDENTIAL Supporting Discovery Responses |
| S-11.2 | | Hunter Hansen | CONFIDENTIAL Ultrasonic Meter and By-Pass Device Adjustment Calculation |
| S-12.1 | | Kevin Spence | East Petoskey Pipeline Reinforcement Project Status and Expenditures |
| S-12.2 | | Kevin Spence | East Petoskey Pipeline Reinforcement Project Anticipated Act 9 Filing |
| S-13 | | Brittney Klocke | Audit Response BMK-6.10a FERC Account Detail |
| S-13.1 | | Brittney Klocke | Audit Response BMK-1.4a |
| S-13.2 | | Brittney Klocke | Audit Response BMK-1.4a FERC Account Detail |
| S-13.3 | | Brittney Klocke | Audit Response BMK-1.4c |

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| S-13.4 | | Brittney Klocke | Audit Response BMK-1.4d |
| S-13.5 | | Brittney Klocke | Audit Response BMK-1.5 |
| S-13.6 | | Brittney Klocke | Audit Response BMK-2.3 |
| S-13.7 | | Brittney Klocke | Audit Response BMK-2.5 |
| S-13.8 | | Brittney Klocke | Audit Response BMK-6.2 |
| S-13.9 | | Brittney Klocke | Audit Response BMK-6.5a |
| S-13.10 | | Brittney Klocke | Audit Response BMK-6.5b |
| S-13.11 | | Brittney Klocke | Audit Response BMK-6.5e |
| S-13.12 | | Brittney Klocke | Audit Response BMK-6.10a |
| S-13.13 | | Brittney Klocke | Audit Response BMK-6.10b |
| S-13.14 | | Brittney Klocke | Discovery Response AGDG-3.95e |
| S-13.15 | | Brittney Klocke | Audit Response BMK-7.1c |
| S-13.16 | | Brittney Klocke | Audit Response BMK-7.3 |
| S-13.17 | | Brittney Klocke | Audit Response BMK-08.1b and 8.1c Breakdown of Projected Costs 903 and 910 |
| S-13.18 | | Brittney Klocke | Audit Response BMK-8.1b |
| S-13.19 | | Brittney Klocke | Audit Response BMK-10.1 |
| S-13.20 | | Brittney Klocke | Audit Response BMK-10.1 |
| S-13.21 | | Brittney Klocke | Audit Response BMK-11.2 |
| S-13.22 | | Brittney Klocke | Audit Response BMK-11.3 |
| S-13.23 | | Brittney Klocke | Audit Response BMK-11.4 |
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| S-13.26 | | Brittney Klocke | Audit Response BMK-11.7 |
| S-13.27 | | Brittney Klocke | Audit Response BMK-8.1h |
| S-13.28 | | Brittney Klocke | Audit Response BMK-9.4 |
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| S-13.30 | | Brittney Klocke | Audit Response BMK-9.1 |
| S-13.31 | | Brittney Klocke | Audit Response BMK-8.1d |
| S-13.32 | | Brittney Klocke | Audit Response BMK-8.1e |
| S-13.33 | | Brittney Klocke | Audit Response BMK-8.1f |
| S-13.34 | | Brittney Klocke | Discovery Response AGDG-3.95e – 2025 Actual Headcounts |
| S-13.35 | | Brittney Klocke | Audit Response BMK-9.2 |
| S-13.36 | | Brittney Klocke | Audit Response BMK-9.3 |
| S-13.37 | | Brittney Klocke | Audit Response BMK-11.1 |
| S-13.38 | | Brittney Klocke | Audit Response BMK-7.1a |
| S-13.39 | | Brittney Klocke | Audit Response BMK-7.1b |
| S-13.40 | | Brittney Klocke | Staff's Customer Service O&M calculation worksheet |
| S-14 | | Shannon Rueckert | Projected O&M Inflation and Account 926 Expenses for the Projected Test-Period Ending September 30, 2027 |

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| S-14.1 | | Shannon Rueckert | Projected Operation and Maintenance Inflation Summary for the Projected Test-Period Ending September 30, 2027 |
| S-14.2 | | Shannon Rueckert | Projected VEBA, Employee Savings Plan, Active Healthcare, and Other Benefits Expenses for the Projected Test-Period Ending September 30, 2027 |
| S-14.3 | | Shannon Rueckert | VEBA, Employee Savings Plan, Active Healthcare, and Other Benefits Average Annual Growth Rates |
| S-14.4 | | Shannon Rueckert | Employee Benefits: Company Normalization Adjustments |
| S-15 | | Nathan Blizzard | Company Response to MPSC Staff Audit Request NLB-1 |
| S-15.2 | F-3 | Nathan Blizzard | Staff's Proposed Alternative Rate Design Transportation Breakeven Analysis |
| S-16 | F-1 | Kevin Krause | Staff Test Year Gas Cost-of-Service Study” – High/Low Alternative |
| S-16 | F-1.2 | Kevin Krause | Staff Allocation Schedules for the Projected Test Year Ending 9/30/2027 – High/Low Alternative |
| S-17 | | Cynthia Creisher | Staff Adjustments to Capital Expenditures – Routine Distribution, Infrastructure Recovery Mechanism |
| S-17.1 | | Cynthia Creisher | Staff Adjustments to Capital Expenditures – Infrastructure Recovery Mechanism |
| S-17.2 | | Cynthia Creisher | DTE Gas Company's Response to Staff Audit Requests CLC-1.1 Supplemental and CLC-2.13 |
| S-17.3 | | Cynthia Creisher | CONFIDENTIAL DTE Gas Company's Response to the Michigan Environmental Council and Citizen's Utility Board of Michigan's Discovery Requests MECCUBDG-3.9a through MECCUBDG-3.9d4 |
| S-17.4 | | Cynthia Creisher | DTE Gas Company's Response to Staff Audit Request JGM-2.1 |
| S-17.5 | | Cynthia Creisher | DTE Gas Company's Response to Staff Audit Requests HH-1, HH2 (public), and HH-3 |
| S-17.6 | | Cynthia Creisher | DTE Gas Company's presentation, New Meter Technology, dated April 3, 2025 |
| S-17.7 | | Cynthia Creisher | DTE Gas Company's presentation, New Meter Technology Update, dated June 2025 |
| S-18.1 | | Kristina Hubbell | Discovery Response STDG-1.4 |
| S-18.2 | | Kristina Hubbell | Staff Rate A Model Statistics |
| S-18.3 | | Kristina Hubbell | Staff Rate 2A II Model Statistics |
| S-18.4 | | Kristina Hubbell | Model Comparison |
| S-18.5 | | Kristina Hubbell | Weather Normalization Comparison |

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| S-19 | | Josh Towslee | DTE Response to Staff's Third Discovery Request |
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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 schedules and rules governing the
distribution and supply of natural gas, and
for miscellaneous accounting authority.

Case No. **U-21973**
(e-file paperless)

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PROOF OF SERVICE

STATE OF MICHIGAN)
) ss
COUNTY OF EATON)

Erin Fielder-Attia, being first duly sworn, deposes and says that on **March 16, 2026**, she served a true copy of **Michigan Public Service Commission Staff's Exhibit List** upon the following parties **via email only**:

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Erin Fielder-Attia

Subscribed and sworn to before me
this 16th day of March, 2026.

De Ann M. Payne, Notary Public
State of Michigan, County of Eaton
Acting in the County of Eaton
My Commission Expires: 11-29-31