

**STATE OF MICHIGAN**  
**BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION**

\*\*\*\*

---

Case No. U-21973

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

---

EXHIBITS OF  
REGULATED ENERGY DIVISION  
MICHIGAN PUBLIC SERVICE COMMISSION

March 13, 2026

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Projected Cost of Gas**  
**Test Year Ending 09/30/2027**  
**(\$000)**

Case No: U-21973  
 Exhibit: S-3  
 Schedule: C4  
 Witness: N.L.Blizzard  
 Page No. 1 of 1

Line No.	(a) Description	(b) Staff Amount	(c) Source
1	Projected Cost of Gas Sold (1)	583,810	Ex. S-6, Sch. F2, Page 1, Line 15

(1) Based on projected cost of gas of \$3.6657 per Mcf

Michigan Public Service Commission  
DTE Gas Company  
Summary of Projected Test Year Ending 09/30/2027  
Proposed Gas Revenue Increase

Case No: U-21973  
Exhibit: S-6  
Schedule: F2  
Witness: N.L.Blizzard  
Page No. 1 of 5

Line No.	Rate Class	(b) Test Year MMcf	(c) Annual Operating Revenues (\$000)		(e) Revenues (\$000)	(f) Increase / (Decrease) Percent
			(a) Current (1)	(d) Proposed (2)		
<b>Residential</b>						
1	Rate A	114,589	1,211,143	1,244,232	33,088	2.73%
2	Rate 2A	3,982	39,015	40,305	1,290	3.31%
3	Total Residential Services	118,571	1,250,158	1,284,537	34,379	2.75%
<b>General Services</b>						
4	GS-1/GS-2	39,158	394,758	411,403	16,645	4.22%
5						
<b>School</b>						
6	Rate S	1,533	11,727	12,183	456	3.89%
7	Subtotal Gas Sales Revenues	159,262	1,656,643	1,708,122	51,479	3.11%
<b>Transportation</b>						
8	Rate ST	16,756	42,631	52,908	10,276	24.10%
9	Rate LT	18,961	29,389	36,846	7,457	25.37%
10	Rate XLT	29,367	32,501	44,456	11,955	36.78%
11	Rate XXLT	75,728	36,087	37,040	954	2.64%
12	Exelon	10,393	14,784	21,391	6,607	44.69%
13	Total Transportation Services	151,205	155,392	192,641	37,249	23.97%
14	<b>Total Revenues</b>	310,467	1,812,034	1,900,763	88,728	4.90%
15	Less: Cost of Gas (included above)		583,810	583,810	-	
16	Less: Current IRM Surcharge Revenues (included above)		84,770	-	(84,770)	
17	Less: Proposed IRM Surcharge Revenues (included above)		-	21,259	21,259	
18	Less: Current EWR Surcharge Revenues (included above)		61,089	61,089	-	
19	Base Revenues		1,082,365	1,234,605	152,240	14.07%

Sources: Exhibit S-6 Schedule F3

(1) Projected test year billing determinants at current base rates include revenues from both IRM and EWR surcharges. IRM revenues are based on blended rates that combine 2026 surcharges (weighted for the final three months of 2026) and 2027 surcharges (weighted for the first nine months of 2027), as authorized in Case No. U-21291. EWR surcharges reflect rates effective as of September 2025, as approved in Case No. U-21558. Cost of gas revenues are calculated using projected billing determinants and a cost of gas rate of \$3.6657 per Mcf, as shown in Exhibit A-13, Schedule C4.

(2) Projected test year billing determinants at proposed base rates include revenues from both IRM and EWR surcharges. IRM revenues are based on the proposed 2027 surcharges presented in Exhibit A-18, Schedule H4. EWR surcharges reflect rates effective as of September 2025, as approved in Case No. U-21558. Cost of gas revenues are calculated using projected billing determinants and a cost of gas rate of \$3.6657 per Mcf, as shown in Exhibit A-13, Schedule C4.

**Michigan Public Service Commission  
DTE Gas Company  
Comparison of Rates**

Case No: U-21973  
Exhibit: S-6  
Schedule: F2  
Witness: N.L.Blizzard  
Page: 2 of 5

Line No.	(a) Rate Class	(b) Current Rates (\$/Mcf)	(c) Proposed Rates (\$/Mcf)
	<b><u>Residential</u></b>		
1	Rate A		
2	Customer Charge	14.50	15.40
3	Low Income Assistance Credit	(40.00)	(40.00)
4	RIA Credit	(14.50)	(15.40)
5	Distribution Charge	4.4732	5.0105
6	Rate 2A		
7	Customer Charge Meter Class 1	14.50	15.40
8	Customer Charge Meter Class 2	50.00	55.00
9	Distribution Charge	4.4732	5.0105
10	Rate S		
11	Customer Charge	270.00	285.00
12	Distribution Charge	2.6026	3.1744
	<b><u>General Services</u></b>		
13	GS-1		
14	Customer Charge	50.00	55.00
15	Distribution Charge	4.0481	4.6793
16	GS-2		
17	Customer Charge	925.00	1,050.00
18	Distribution Charge	3.2981	3.8265

**Michigan Public Service Commission  
DTE Gas Company  
Comparison of Rates**

Case No: U-21973  
Exhibit: S-6  
Schedule: F2  
Witness: N.L.Blizzard  
Page: 3 of 5

Line No.	(a) Rate Class	(b) Current Rates (\$/Mcf)	(c) Proposed Rates (\$/Mcf)
	<b><u>Transportation Service</u></b>		
1	Rate ST Small Transportation Service		
2	Customer Charge	2,780	3,933
3	Transportation Charge - Cost Based	1.3986	1.8318
4	Transportation Charge - Market Floor	0.2300	0.2300
5	Transportation Charge - Market Ceiling	2.5672	3.4336
6	Rate LT Large Transportation Service		
7	Customer Charge	4,980	5,000
8	Transportation Charge - Cost Based	1.0647	1.5916
9	Transportation Charge - Market Floor	0.2300	0.2300
10	Transportation Charge - Market Ceiling	1.8994	2.9532
11	Rate XLT Extra Large Transportation Service		
12	Customer Charge	14,460	16,544
13	Transportation Charge - Cost Based	0.8418	1.2884
14	Transportation Charge - Market Floor	0.1800	0.1800
15	Transportation Charge - Market Ceiling	1.5036	2.3967
16	Rate XXL Extra Large Transportation Service		
17	Customer Charge	178,055	194,000
18	Transportation Charge - Cost Based	0.2873	0.2931
19	Transportation Charge - Market Floor	0.0500	0.0500
20	Transportation Charge - Market Ceiling	1.5036	2.3967

Michigan Public Service Commission  
DTE Gas Company  
Comparison of Present and Proposed Customer Charges  
For Sales and Transportation Rate Schedules

Case No: U-21973  
Exhibit: S-6  
Schedule: F2  
Witness: N.L.Blizzard  
Page: 4 of 5

Line No.	(a) Description	(b) Current	(c) Per Cost of Service Study (1)	(d) Proposed
<b><u>SALES RATE SCHEDULES</u></b>				
1	Rate A (Residential Rate)	\$ 14.50	\$ 49.05	\$ 15.40
2	* Current: \$13.50 credit applicable to RIA			
3	* Current: \$30 credit applicable for Low Income Assistance			
4	Rate 2A (Residential Multiple Family Dwelling)			
5	Meter Class I	\$ 14.50	\$ 286.05	\$ 15.40
6	Meter Class II	\$ 50.00		\$ 55.00
7	Rate GS-1 (Non-Residential General Service)	\$ 50.00	\$ 209.42	\$ 55.00
8	Rate GS-2 (General Service Large Volume Rate)	\$ 925.00		\$ 1,050.00
9				
10	Rate S (School Rate)	\$ 270.00	\$ 2,389.78	\$ 285.00
<b><u>TRANSPORTATION RATE SCHEDULES</u></b>				
11	Rate ST	\$ 2,780.00	\$ 8,481.1	\$ 3,933.27
12	Rate LT	\$ 4,980.00	\$ 36,085.1	\$ 5,000.00
13	Rate XLT	\$ 14,460.00	\$ 215,289.4	\$ 16,543.55
14	Rate XXLT	\$ 178,055.00	\$ 564,110.4	\$ 194,000.00

(1) Source: Exhibit A-16 Schedule F1

Line No.	(a) Rate Class	(b) Source	(c) Current Annual Operating Revenues for Test Year Period (\$000)				(g) Total Current Revenues
			(c) Base Revenues (1)	(d) Cost of Gas (2)	(e) IRM (3)	(f) EWR (4)	
<b>Residential</b>							
1	Rate A	Exh. S-6 Sch. F3 p1	\$ 705,472	\$ 420,051	\$ 53,476	\$ 32,144	\$ 1,211,143
2	Rate 2A	Exh. S-6 Sch. F3 p1	20,783	14,597	1,529	2,106	39,015
3	Total Residential Services		726,255	434,648	55,005	34,250	1,250,158
<b>General Services</b>							
4	GS-1/GS-2	Exh. S-6 Sch. F3 p2	213,336	143,543	17,536	20,342	394,758
5							
<b>School</b>							
6	Rate S	Exh. S-6 Sch. F3 p3	4,683	5,619	614	811	11,727
7	Subtotal Gas Sales Revenues		944,274	583,810	73,156	55,402	1,656,643
<b>Transportation</b>							
8	Rate ST	Exh. S-6 Sch. F3 p4	37,880	-	4,075	677	42,631
9	Rate LT	Exh. S-6 Sch. F3 p4	24,969	-	3,654	766	29,389
10	Rate XLT	Exh. S-6 Sch. F3 p4	28,018	-	3,297	1,186	32,501
11	Rate XXLT	Exh. S-6 Sch. F3 p4	32,440	-	588	3,058	36,087
12	Exelon	Exh. S-6 Sch. F2 p1	14,784	-	-	-	14,784
13	Total Transportation Services		138,091	-	11,615	5,686	155,392
14	Subtotal Current Revenues		1,082,365	583,810	84,770	61,089	1,812,034
15	Appliance Service Program	Exh. A-3, Sch. C3					108,546
16	Total Current Revenues - For UCX Calculation						1,920,580

(1) Current base revenues based on projected test year billing determinants multiplied by base rates approved in Case No. U-21291.  
(2) Cost of gas revenues based on projected test year billing determinants multiplied by the cost of gas rate shown on Exhibit A-13 Schedule C4.  
(3) IRM revenues based on projected test year billing determinants multiplied by blended IRM surcharges, combining 2026 surcharges (weighted for the last three months of 2026) and 2027 surcharges (weighted for the first nine months of 2027); surcharges approved in Case No. U-21291.  
(4) Current EWR revenues reflect projected test year billing determinants multiplied by the EWR rates effective as of September 2025, as approved in Case No. U-21558.

Michigan Public Service Commission  
DTE Gas Company  
Calculation of the Projected Test Year Ending 09/30/2027  
Current and Proposed Revenues by Rate Schedule  
Residential Service - Rates A and 2A  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F3  
Witness: N.L.Blizzard  
Page: 1 of 4

Line No.	(a) Description	(b) Customers/ MMcf	(c) Current Rate	(d) Pro Forma Revenue	(e) Proposed Rate	(f) Proposed Revenue	(g) Proposed Revenue Increase/(Decrease)	
							Amount	Percent
<b>BASE REVENUE:</b>								
<b>Rate A</b>								
1	Customer Charges (\$/Mo)	1,266,602	\$ 14.50	\$ 220,389	\$ 15.40	\$ 234,068	\$ 13,679	6.21%
2	LIA Credit (\$/Mo)	33,000	\$ (40.00)	(15,840)	\$ (40.00)	(15,840)		
3	RIA Credit (\$/Mo)	66,979	\$ (14.50)	(11,654)	\$ (15.40)	(12,378)		
4	Total			<u>\$ 192,894</u>		<u>\$ 205,850</u>		
5	Distribution Charge (\$/Mcf)	<u>114,589</u>	\$ 4.4732	<u>\$ 512,578</u>	\$ 5.0105	<u>\$ 574,144</u>	\$ 61,566	12.01%
6	Subtotal Rate A	<u>114,589</u>		<u>\$ 705,472</u>		<u>\$ 779,995</u>	\$ 74,522	10.56%
<b>Rate 2A (Multiple Family)</b>								
7	Customer Charges (\$/Mo)							
8	Meter Class 1	1,393	\$ 14.50	\$ 242	\$ 15.40	\$ 257	\$ 15	6.21%
9	Meter Class 2	4,547	\$ 50.00	2,728	\$ 55.00	3,001	\$ 273	10.00%
10	Total Service Charge	<u>5,940</u>		<u>\$ 2,971</u>		<u>\$ 3,258</u>		
11	Distribution Charge (\$/Mcf)	3,982	\$ 4.4732	\$ 17,812	\$ 5.0105	\$ 19,952	\$ 2,139	12.01%
12	Subtotal Multi-Family	<u>3,982</u>		<u>\$ 20,783</u>		<u>\$ 23,210</u>	\$ 2,427	11.68%
13	Base Revenue Residential	<u>118,571</u>		<u>\$ 726,255</u>		<u>\$ 803,205</u>	\$ 76,950	10.60%
<b>ADDITIONAL REVENUE:</b>								
<b>Cost of Gas (\$/Mcf)</b>								
14	Rate A	114,589	\$ 3.6657	\$ 420,051	\$ 3.6657	\$ 420,051		
15	Rate 2A	3,982	\$ 3.6657	14,597	\$ 3.6657	14,597		
16	Subtotal Cost of Gas			<u>\$ 434,648</u>		<u>\$ 434,648</u>	\$ -	0.0%
<b>IRM (1) (2) (\$/Mo)</b>								
17	Rate A	1,266,602	\$ 3.52	\$ 53,476	\$ 0.79	\$ 12,042		
18	Rate 2A	5,940	21.45	1,529	5.51	392		
19	Subtotal IRM			<u>\$ 55,005</u>		<u>\$ 12,434</u>	\$ (42,571)	-77.4%
<b>EWR (3) (\$/Mcf)</b>								
20	Rate A	114,589	\$ 0.28051	\$ 32,144	\$ 0.28051	\$ 32,144		
21	Rate 2A	3,982	\$ 0.52886	2,106	\$ 0.52886	2,106		
22	Subtotal EWR			<u>\$ 34,250</u>		<u>\$ 34,250</u>	\$ -	0.0%
23	Total Revenue Residential			<u>\$ 1,250,158</u>		<u>\$ 1,284,537</u>	\$ 34,379	2.7%
<b>Calculation of Distribution Charge:</b>								
24	Revenue Requirement	\$ 803,205					\$ 803,205	
25	Less Annual Revenue From:						\$ -	
26	Customer Charges	<u>\$ 209,109</u>					\$ -	
27	Distribution Revenue	\$ 594,096					\$ 803,205	
28	Divided by Throughput (MMcf)	118,571					\$ 803,205	
29							\$ -	
30	<b>Proposed Distribution Charge</b>	<u>\$ 5.0105</u>	<b>per Mcf</b>					

Source:

Exh. A-16, Sch F1.1 (Rev Req); HJM-1 (Volumes); HJM-2 (Customers); Exh. A-13, Sch C4 (COG); HJM-11 (Current IRM and EWR); Exh. A-18, Sch. H4 (Proposed IRM)

Notes:

- (1) Current IRM surcharges are based on a blended rate that combines 2026 surcharges (weighted for the final three months of 2026) and 2027 surcharges (weighted for the first nine months of 2027), as approved in Case No. U-21291.
- (2) Proposed IRM revenues are based on 2027 surcharges presented in Exhibit A-18, Schedule H4.
- (3) EWR surcharges reflect rates effective as of September 2025, as approved in the U-21558 Order.

Michigan Public Service Commission  
DTE Gas Company  
Calculation of the Projected Test Year Ending 09/30/2027  
Current and Proposed Revenues by Rate Schedule  
General Service - Rates GS-1 & GS-2  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F3  
Witness: N.L.Blizzard  
Page: 2 of 4

Line No.	(a) Description	(b) Customers/ MMcf	(c) Current Rate	(d) Pro Forma Revenue	(e) Proposed Rate	(f) Proposed Revenue	(g) Proposed Revenue Increase/(Decrease)	
							Amount	Percent
<b>BASE REVENUE:</b>								
<b>General Service - Rate GS-1</b>								
1	Customer Charges (\$/Mo)	91,165	\$ 50.00	\$ 54,699	\$ 55.00	\$ 60,169	\$ 5,470	10.0%
2	Distribution Charge (\$/Mcf)	38,406	\$ 4.0481	155,472	\$ 4.6793	179,716	\$ 24,244	15.6%
3	Subtotal Rate GS-1	38,406		\$ 210,171		\$ 239,885	\$ 29,714	14.1%
<b>General Service - Rate GS-2:</b>								
5	Customer Charges (\$/Mo)	62	\$ 925.00	\$ 685	\$ 1,050.00	\$ 777	\$ 93	13.5%
6	Distribution Charge (\$/Mcf)	752	\$ 3.2981	2,480.2	\$ 3.8265	2,878	\$ 397	16.0%
7	Subtotal Rate GS-2	752		\$ 3,165		\$ 3,655	\$ 490	15.5%
8	Base Revenue General Service	39,158		\$ 213,336		\$ 243,539	\$ 30,693	14.4%
<b>ADDITIONAL REVENUE:</b>								
<b>Cost of Gas (\$/Mcf)</b>								
9	GS-1	38,406	\$ 3.6657	\$ 140,787	\$ 3.6657	\$ 140,787		
10	GS-2	752	\$ 3.6657	2,757	\$ 3.6657	2,757		
11	Subtotal Cost of Gas			\$ 143,543		\$ 143,543	\$ -	0.0%
<b>IRM (1) (2) (\$/Mo)</b>								
12	GS-1	91,165	\$ 16.02	\$ 17,525	\$ 3.63	\$ 3,975		
13	GS-2	62	16.02	12	3.63	3		
14	Subtotal IRM			\$ 17,536		\$ 3,978	\$ (13,559)	-77.3%
<b>EWR (3) (\$/Mcf)</b>								
15	GS-1	38,406	\$ 0.5289	\$ 20,311	\$ 0.5289	\$ 20,311		
16	GS-2 (3)	752	\$ 0.0404	30	\$ 0.0404	30		
17				\$ 20,342		\$ 20,342	\$ -	0.0%
18	Total Revenue General Service			394,758		411,403	\$ 16,645	4.2%
<b>Calculation of Distribution Charge:</b>								
19		<b>Rate GS-1</b>	<b>Rate GS-2</b>			Rev Req: GS-1 and GS-2	\$ 242,703	
20	Revenue Requirement	\$ 243,539				Rounding	\$ -	
21	Less: Customer Charges	60,946				Rate Design Adjustment (4)	\$ 836	
22						Adj Rev Req	\$ 243,539	
23	Distribution Revenue	\$ 182,593				Revenues	\$ 243,539	
24	Plus GS-2 Difference	641				Check	\$ -	
25	Adj. Rev	\$ 183,235						
26	Divide by: Throughput (MMcf)	39,158				Variable Rate		
27						Differential		
28	Proposed Distribution Charge	\$ 4.6793	\$ 3.8265	per Mcf	\$ 0.8529			
<b>GS-1 vs. GS-2</b>								
<b>Breakeven Analysis</b>								
		<u>Current</u>	<u>Proposed</u>					
29	Annual Fixed Charges: Small	\$ 792	\$ 704					
30	Annual Fixed Charges: Large	\$ 11,292	\$ 12,644					
31	Annual Fixed Cost Differential	\$ 10,500	\$ 11,940					
32	Variable Rate Differential	\$ 0.7500	\$ 0.8529					
33	Annual Break Even (Mcf)	<u>14,000</u>	<u>14,000</u>					

Source:  
Exh. A-16, Sch F1.1 (Rev Req); HJM-1 (Volumes); HJM-2 (Customers); Exh. A-13, Sch C4 (COG);  
HJM-11 (Current IRM & EWR); Exh. A-18, Sch. H4 (Proposed IRM)

- Notes:
- (1) Current IRM surcharges are based on a blended rate that combines 2026 surcharges (weighted for the final three months of 2026) and 2027 surcharges (weighted for the first nine months of 2027), as approved in Case No. U-21291.
  - (2) Proposed IRM revenues are based on 2027 surcharges presented in Exhibit A-18, Schedule H4.
  - (3) EWR surcharges reflect rates effective as of September 2025, as approved in the U-21558 Order.
  - (4) Adjustment necessary to achieve economic breakeven point of 2,183 Mcf between Rate S and GS-1

Michigan Public Service Commission  
DTE Gas Company  
Calculation of the Projected Test Year Ending 09/30/2027  
Current and Proposed Revenues by Rate Schedule  
School Service Rate S  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F3  
Witness: N.L.Blizzard  
Page: 3 of 4

Line No.	(a) Description	(b) Customers / MMcf	(c) Current Rate	(d) Pro Forma Revenue	(e) Proposed Rate	(f) Proposed Revenue	(g) Proposed Revenue Increase/(Decrease)		(h)
							Amount	Percent	
<b>BASE REVENUE:</b>									
1	Customer Charges (\$/Mo)	214	\$ 270.00	\$ 694	\$ 285.00	\$ 732	\$ 39	5.6%	
2	Distribution Charge (\$/Mcf)	1,533	\$2.6026	\$ 3,989	\$3.1744	\$ 4,866	\$ 876	22.0%	
3	Base Revenue Rate S	1,533		\$ 4,683		\$ 5,598	\$ 915	19.5%	
<b>ADDITIONAL REVENUE:</b>									
<b>Cost of Gas (\$/Mcf)</b>									
4	Subtotal Cost of Gas	1,533	\$ 3.6657	\$ 5,619	\$ 3.6657	\$ 5,619	\$ -	0.0%	
<b>IRM (1) (2) (\$/Mo)</b>									
5	Subtotal IRM	214	\$ 239.04	\$ 614	\$ 60.36	\$ 155	\$ (459)	-74.7%	
<b>EWR (3) (\$/Mcf)</b>									
6	Subtotal EWR	1,533	\$ 0.5289	\$ 811	\$ 0.5289	\$ 811	\$ -	0.0%	
7	Total Revenue Rate S			\$ 11,727		\$ 12,183	\$ 456	3.9%	

**Calculation of Distribution Charge:**

8	Revenue Requirement	\$ 5,598					Rev Req:	\$ 6,434
9	Less Annual Revenue From:						Rounding	-
10	Customer Charges	\$ 732					Rate Design Adjustment (4)	(836)
11							Adj Rev Req	\$ 5,598
12	Distribution Revenue	\$ 4,866					Revenues	5,598
13	Divided by Throughput	1,533	MMcf				Difference	\$ 0
14	Proposed Distribution Charge	\$ 3,1744	per Mcf					
15	Proposed Customer Charge	\$ 285.00						

**GS-1 vs. S**

Breakeven Analysis	Current		Proposed	
16	Annual Fixed Charges: GS-1	\$ 792	\$ 704	
17	Annual Fixed Charges: S	\$ 6,108	\$ 4,144	
18	Annual Fixed Cost Differential	\$ 5,316	\$ 3,441	
19	Variable Rate Differential	\$ 1.4455	\$ 1.5049	
20	<b>Annual Break Even (Mcf)</b>	<b>3,678</b>	<b>2,286</b>	

Source:

Exh. A-16, Sch F1.1 (Rev Req); HJM-1 (Volumes); HJM-2 (Customers); Exh. A-13, Sch C4 (COG);  
HJM-11 (Current IRM & EWR); Exh. A-18, Sch. H4 (Proposed IRM)

Notes:

- (1) Current IRM surcharges are based on a blended rate that combines 2026 surcharges (weighted for the final three months of 2026) and 2027 surcharges (weighted for the first nine months of 2027), as approved in Case No. U-21291.
- (2) Proposed IRM revenues are based on 2027 surcharges presented in Exhibit A-18, Schedule H4.
- (3) EWR surcharges reflect rates effective as of September 2025, as approved in the U-21558 Order.
- (4) Adjustment necessary to achieve economic breakeven point of 2,183 Mcf between Rate S and GS-1

Michigan Public Service Commission  
DTE Gas Company  
Calculation of the Projected Test Year Ending 09/30/2027  
Current and Proposed Revenues by Rate Schedule  
Transportation Service Rate ST, LT, XLT and XXL  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F3  
Witness: N.L.Blizzard  
Page: 4 of 4

Line No.	(a) Description	(b) Customers/ MMcf	(c) Current Rate	(d) Pro Forma Revenue	(e) Proposed Rate	(f) Proposed Revenue	(g) Proposed Revenue Increase/(Decrease)		(h)
							Amount	Percent	
<b>BASE REVENUE:</b>									
<b>Customer Charges (\$/Mo)</b>									
1	Rate ST	433	\$ 2,780	\$ 14,445	3,933	\$ 20,437	\$ 5,992		41.48%
2	Rate LT	80	4,980	4,781	5,000	4,800	19		0.40%
3	Rate XLT	19	14,460	3,297	16,544	3,772	475		14.41%
4	Rate XXL	5	178,055	10,683	194,000	11,640	957		8.96%
5	Total Customer Charges	537		\$ 33,206		\$ 40,649	\$ 7,443		22.42%
<b>Transportation Charges (\$/Mcf)</b>									
6	Rate ST	16,756	\$ 1,3986	\$ 23,435	\$ 1,8318	\$ 30,693	\$ 7,259		30.97%
7	Rate LT	18,961	\$ 1,0647	20,188	1,5916	30,179	9,991		49.49%
8	Rate XLT	29,367	\$ 0,8418	24,721	1,2884	37,835	13,114		53.05%
9	Rate XXL	75,728	\$ 0,2873	21,757	0,2931	22,193	437		2.01%
10	Total Transportation Charges	140,812		\$ 90,101		\$ 120,902	\$ 30,801		34.18%
11	Base Revenue EUT			\$ 123,307		\$ 161,551	\$ 38,244		31.02%
<b>ADDITIONAL REVENUE:</b>									
<b>IRM (1) (2) (\$/Mo)</b>									
12	Rate ST	433	\$ 784	\$ 4,075	\$ 212	\$ 1,100			
13	Rate LT	80	\$ 3,807	\$ 3,654	\$ 1,146	\$ 1,101			
14	Rate XLT	19	\$ 14,460	\$ 3,297	\$ 7,292	\$ 1,663			
15	Rate XXL	5	\$ 9,808	\$ 588	\$ 2,481	\$ 149			
	Subtotal IRM			\$ 11,615		\$ 4,012	\$ (7,602)		-65.5%
<b>EWR (3) (\$/Mcf)</b>									
16	Rate ST	16,756	\$ 0,0404	\$ 677	\$ 0,0404	\$ 677			
17	Rate LT	18,961	0,0404	766	0,0404	766			
18	Rate XLT	29,367	0,0404	1,186	0,0404	1,186			
19	Rate XXL	75,728	0,0404	3,058	0,0404	3,058			
	Subtotal EWR			\$ 5,686		\$ 5,686	\$ -		0.0%
	Total Revenue EUT			\$ 140,608		\$ 171,250	\$ 30,642		21.8%
<b>Calculation of Transportation Charges:</b>									
<b>Rate Schedule:</b>									
		<b>ST</b>	<b>LT</b>	<b>XLT</b>	<b>XXLT</b>				
20	Revenue Req Per COSS	\$ 44,068	\$ 34,642	\$ 49,086	\$ 33,847			Rev Req: EUT	\$ 161,642
21	Discount							Rounding	\$ (91)
22	Rate Design Adjustment (4)	7,083	350	(7,433)				Remote Meter	-
23	Target Revenue	\$ 51,151	\$ 34,992	\$ 41,653	\$ 33,847			Rate Design Adjustment	\$ 161,551
24	Less Remote Meter Fees	20.1	12.3	45.6	13.2			Adj Rev Req	\$ 161,551
25	Less Customers Charges	20,437	4,800	3,772	11,640			Revenues	\$ 0
26	Distribution Revenue	\$ 30,693	\$ 30,179	\$ 37,835	\$ 22,193			Difference	\$ 0
27	Divided by Throughput	16,756	18,961	29,367	75,728				
28	Transportation Rate (\$/Mcf)	\$ 1,8318	\$ 1,5916	\$ 1,2884	\$ 0,2931				
29	Average Cost Per Mcf	\$ 3,0527	\$ 1,8454	\$ 1,4184	\$ 0,4469				
30	Proposed Customer Charge:	\$ 3,933	\$ 5,000	\$ 16,544	\$ 194,000				
31	Year 1 IRM Charge 2027	212	1,146	7,292	2,481				
<b>Breakeven Analysis</b>									
		<b>ST vs. LT</b>		<b>LT vs. XLT</b>		<b>XLT vs. XXL</b>		<b>ST vs. GS-1</b>	
32	Annual Fixed Charges - ST	\$ 49,740	LT	\$ 73,757	XLT		ST	\$ 704	
33	Annual Fixed Charges - LT	\$ 73,757	XLT	\$ 286,031	XXLT		GS-1	\$ 49,740	
34	Annual Fixed Cost Differential	\$ 24,017		\$ 212,274				\$ 49,037	
35	Variable Rate Differential	\$ 0,2402		\$ 0,3032				\$ 2,8476	
36	Annual Break Even (Mcf)	100,000		700,000				17,221	
	Target Breakeven (4)	100,000		700,000				14,500	
	(0)			-				2,721	

Source:  
Exh. A-16, Sch F1.1 (Rev Req); HJM-1 (Volumes); HJM-2 (Customers); HJM-11 (Current IRM & EWR); Exh. A-18, Sch. H4 (Proposed IRM)

- Notes:
- (1) Current IRM surcharges are based on a blended rate that combines 2026 surcharges (weighted for the final three months of 2026) and 2027 surcharges (weighted for the first nine months of 2027), as approved in Case No. U-21291.
  - (2) Proposed IRM revenues are based on 2027 surcharges presented in Exhibit A-18, Schedule H4.
  - (3) EWR surcharges reflect rates effective as of September 2025, as approved in the U-21558 Order.
  - (4) Adjustments necessary to achieve economic breakeven points between classes

Michigan Public Service Commission  
DTE Gas Company  
Comparison of Typical Bills Under Current and Proposed Rates Including IRM  
Rate Class: Residential  
Rate Schedule: A

Case No: U-21973  
Exhibit: S-6  
Schedule: F4  
Witness: N.L.Blizzard  
Page: 1 of 6

Line No.	(a) Distribution Volumes (Mcf)	(b) Current Monthly Bill	(c) Proposed Monthly Bill	(d) Increase/Decrease (Col. c - Col. b)	(e) Percent Change (Col. d / Col. b)	(f) Current Unit Costs Per MCF (Col. b / Col. a)	(g) Proposed Unit Costs Per MCF (Col. c / Col. a)
1	0	\$ 18.02	\$ 16.19	\$ (1.83)	-10.13%		
2	5	\$ 60.12	\$ 60.98	\$ 0.86	1.43%	\$ 12.02	\$ 12.20
3	10	\$ 102.21	\$ 105.76	\$ 3.55	3.47%	\$ 10.22	\$ 10.58
4	20	\$ 186.41	\$ 195.33	\$ 8.92	4.78%	\$ 9.32	\$ 9.77
5	25	\$ 228.50	\$ 240.11	\$ 11.61	5.08%	\$ 9.14	\$ 9.60
6	30	\$ 270.60	\$ 284.89	\$ 14.29	5.28%	\$ 9.02	\$ 9.50
7	40	\$ 354.80	\$ 374.46	\$ 19.67	5.54%	\$ 8.87	\$ 9.36
8	50	\$ 438.99	\$ 464.03	\$ 25.04	5.70%	\$ 8.78	\$ 9.28

9	Customer Charge (per Month) (1)	\$ 14.50	\$ 15.40
10	Distribution Charge (per Mcf) (2)	\$ 4.4732	\$ 5.0105
11	Cost of Gas (per Mcf) (3)	\$ 3.6657	\$ 3.6657
12	IRM (per Month) (4)	\$ 3.52	\$ 0.79
13	EWR (per Mcf) (5)	\$ 0.2805	\$ 0.2805

Source: Exhibit S-6, Schedule F3, page 1

Michigan Public Service Commission  
DTE Gas Company  
Comparison of Typical Bills Under Current and Proposed Rates Including IRM  
Rate Class: Residential  
Rate Schedule: 2A Meter Class 1  
Multiple Family Dwelling Service

Case No: U-21973  
Exhibit: S-6  
Schedule: F4  
Witness: N.L. Blizzard  
Page: 2 of 6

Line No.	(a) Distribution Volumes (Mcf)	(b)		(c)	(d)	(e)	(f)	(g)
		Current Monthly Bill	Proposed Monthly Bill	Increase/ (Decrease) (Col. c - Col. b)	Percent Change (Col. d / Col. b)	Current Unit Costs Per MCF (Col. b / Col. a)	Proposed Unit Costs Per MCF (Col. c / Col. a)	
1	0	\$ 35.95	\$ 20.91	\$ (15.05)	-41.85%	\$ 15.86	\$ 13.39	
2	5	\$ 79.29	\$ 66.93	\$ (12.36)	-15.59%	\$ 12.26	\$ 11.30	
3	10	\$ 122.63	\$ 112.96	\$ (9.68)	-7.89%	\$ 10.47	\$ 10.25	
4	20	\$ 209.31	\$ 205.01	\$ (4.30)	-2.06%	\$ 10.11	\$ 10.04	
5	25	\$ 252.65	\$ 251.03	\$ (1.62)	-0.64%	\$ 9.87	\$ 9.90	
6	30	\$ 295.99	\$ 297.06	\$ 1.07	0.36%	\$ 9.57	\$ 9.73	
7	40	\$ 382.67	\$ 389.11	\$ 6.44	1.68%	\$ 9.39	\$ 9.62	
8	50	\$ 469.34	\$ 481.16	\$ 11.82	2.52%	\$ 9.27	\$ 9.55	
9	60	\$ 556.02	\$ 573.21	\$ 17.19	3.09%	\$ 9.18	\$ 9.50	
10	70	\$ 642.70	\$ 665.26	\$ 22.56	3.51%	\$ 9.12	\$ 9.47	
11	80	\$ 729.38	\$ 757.31	\$ 27.93	3.83%	\$ 9.07	\$ 9.44	
12	90	\$ 816.05	\$ 849.36	\$ 33.31	4.08%	\$ 9.03	\$ 9.41	
13	100	\$ 902.73	\$ 941.41	\$ 38.68	4.28%			

14	Customer Charge (per Month)	\$ 14.50	\$ 15.40
15	Distribution Charge (per Mcf)	\$ 4.4732	\$ 5.0105
16	Cost of Gas (per Mcf)	\$ 3.6657	\$ 3.6657
17	IRM (per Month)	\$ 21.45	\$ 5.51
18	EWR (per Mcf)	\$ 0.5289	\$ 0.5289

Source: Exhibit S-6, Schedule F3, page 1

Michigan Public Service Commission  
DTE Gas Company  
Comparison of Typical Bills Under Current and Proposed Rates Including IRM  
Rate Class: Residential  
Rate Schedule: 2A Meter Class 2  
Multiple Family Dwelling Service

Case No: U-21973  
Exhibit: S-6  
Schedule: F4  
Witness: N.L. Blizzard  
Page: 3 of 6

Line No.	(a) Distribution Volumes (Mcf)	(b)		(c)	(d)	(e)	(f)		(g)
		Current Monthly Bill	Proposed Monthly Bill	Increase/ (Decrease)	Percent Change	Current Unit Costs Per MCF	Proposed Unit Costs Per MCF	(Col. c / Col. a)	
1	0	\$ 71.45	\$ 60.51	\$ (10.95)	-15.32%				
2	100	\$ 938.23	\$ 981.01	\$ 42.78	4.56%	\$ 9.38	\$ 9.81	\$ 9.81	
3	200	\$ 1,805.01	\$ 1,901.52	\$ 96.51	5.35%	\$ 9.03	\$ 9.51	\$ 9.51	
4	300	\$ 2,671.79	\$ 2,822.03	\$ 150.24	5.62%	\$ 8.91	\$ 9.41	\$ 9.41	
5	400	\$ 3,538.57	\$ 3,742.53	\$ 203.96	5.76%	\$ 8.85	\$ 9.36	\$ 9.36	
6	500	\$ 4,405.35	\$ 4,663.04	\$ 257.69	5.85%	\$ 8.81	\$ 9.33	\$ 9.33	
7	600	\$ 5,272.13	\$ 5,583.55	\$ 311.42	5.91%	\$ 8.79	\$ 9.31	\$ 9.31	
8	700	\$ 6,138.91	\$ 6,504.05	\$ 365.15	5.95%	\$ 8.77	\$ 9.29	\$ 9.29	
9	800	\$ 7,005.69	\$ 7,424.56	\$ 418.88	5.98%	\$ 8.76	\$ 9.28	\$ 9.28	
10	900	\$ 7,872.46	\$ 8,345.07	\$ 472.60	6.00%	\$ 8.75	\$ 9.27	\$ 9.27	
11	1000	\$ 8,739.24	\$ 9,265.58	\$ 526.33	6.02%	\$ 8.74	\$ 9.27	\$ 9.27	
12	1500	\$ 13,073.14	\$ 13,868.11	\$ 794.97	6.08%	\$ 8.72	\$ 9.25	\$ 9.25	
13	2000	\$ 17,407.03	\$ 18,470.65	\$ 1,063.61	6.11%	\$ 8.70	\$ 9.24	\$ 9.24	

14	Customer Charge (per Month)	\$ 50.00	\$ 55.00
15	Distribution Charge (per Mcf)	\$ 4.4732	\$ 5.0105
16	Cost of Gas (per Mcf)	\$ 3.6657	\$ 3.6657
17	IRM (per Month)	\$ 21.45	\$ 5.51
18	EWR (per Mcf)	\$ 0.5289	\$ 0.5289

Source: Exhibit S-6, Schedule F3, page 1

Michigan Public Service Commission

DTE Gas Company

Comparison of Typical Bills Under Current and Proposed Rates Including IRM

Rate Class: Non-Residential General Service

Rate Schedule: GS-1

Case No: U-21973

Exhibit: S-6

Schedule: F4

Witness: N.L. Blizzard

Page: 4 of 6

Line No.	Distribution Volumes (Mcf)	(a)		(b)		(c)		(d)		(e)		(f)		(g)	
		Current Monthly Bill	Proposed Monthly Bill	Current Monthly Bill	Proposed Monthly Bill	Increase/ (Decrease)	Percent Change	Current Unit Costs Per MCF	Proposed Unit Costs Per MCF	Current Unit Costs Per MCF	Proposed Unit Costs Per MCF				
1	0	\$ 66.02	\$ 58.63	\$ (7.39)	-11.19%	\$ 21.45	\$ 20.60	\$ 21.45	\$ 20.60						
2	5	\$ 107.23	\$ 103.00	\$ (4.23)	-3.94%	\$ 14.84	\$ 14.74	\$ 14.84	\$ 14.74						
3	10	\$ 148.45	\$ 147.37	\$ (1.07)	-0.72%	\$ 11.54	\$ 11.81	\$ 11.54	\$ 11.81						
4	20	\$ 230.87	\$ 236.11	\$ 5.24	2.27%	\$ 10.88	\$ 11.22	\$ 10.88	\$ 11.22						
5	25	\$ 272.09	\$ 280.48	\$ 8.40	3.09%	\$ 10.44	\$ 10.83	\$ 10.44	\$ 10.83						
6	30	\$ 313.30	\$ 324.85	\$ 11.55	3.69%	\$ 9.89	\$ 10.34	\$ 9.89	\$ 10.34						
7	40	\$ 395.73	\$ 413.59	\$ 17.86	4.51%	\$ 9.56	\$ 10.05	\$ 9.56	\$ 10.05						
8	50	\$ 478.15	\$ 502.33	\$ 24.18	5.06%	\$ 9.34	\$ 9.85	\$ 9.34	\$ 9.85						
9	60	\$ 560.58	\$ 591.07	\$ 30.49	5.44%	\$ 9.19	\$ 9.71	\$ 9.19	\$ 9.71						
10	70	\$ 643.01	\$ 679.81	\$ 36.80	5.72%	\$ 9.07	\$ 9.61	\$ 9.07	\$ 9.61						
11	80	\$ 725.43	\$ 768.55	\$ 43.11	5.94%	\$ 8.98	\$ 9.53	\$ 8.98	\$ 9.53						
12	90	\$ 807.86	\$ 857.29	\$ 49.43	6.12%	\$ 8.90	\$ 9.46	\$ 8.90	\$ 9.46						
13	100	\$ 890.29	\$ 946.03	\$ 55.74	6.26%										

14	Customer Charge (per Month)	\$ 50.00	\$ 55.00
15	Distribution Charge (per Mcf)	\$ 4.0481	\$ 4.6793
16	Cost of Gas (per Mcf)	\$ 3.6657	\$ 3.6657
17	IRM (per Month)	\$ 16.02	\$ 3.63
18	EWR (per Mcf)	\$ 0.5289	\$ 0.5289

Source: Exhibit S-6, Schedule F3, page 2

Michigan Public Service Commission

DTE Gas Company

Comparison of Typical Bills Under Current and Proposed Rates Including IRM

Rate Class: General Service (Large Volume)

Rate Schedule: GS-2

Case No: U-21973

Exhibit: S-6

Schedule: F4

Witness: N.L. Blizzard

Page: 5 of 6

Line No.	(a) Distribution Volumes (Mcf)	(b) Current Monthly Bill	(c) Proposed Monthly Bill	(d) Increase/Decrease (Col. c - Col. b)	(e) Percent Change (Col. d / Col. b)	(f) Current Unit Costs Per MCF (Col. b / Col. a)	(g) Proposed Unit Costs Per MCF (Col. c / Col. a)
1	0	\$ 941.02	\$ 1,053.63	\$ 112.61	11.97%		
2	100	\$ 1,641.44	\$ 1,806.89	\$ 165.45	10.08%	\$ 16.41	\$ 18.07
3	200	\$ 2,341.86	\$ 2,560.15	\$ 218.29	9.32%	\$ 11.71	\$ 12.80
4	300	\$ 3,042.28	\$ 3,313.41	\$ 271.13	8.91%	\$ 10.14	\$ 11.04
5	400	\$ 3,742.70	\$ 4,066.67	\$ 323.97	8.66%	\$ 9.36	\$ 10.17
6	500	\$ 4,443.13	\$ 4,819.93	\$ 376.81	8.48%	\$ 8.89	\$ 9.64
7	600	\$ 5,143.55	\$ 5,573.19	\$ 429.65	8.35%	\$ 8.57	\$ 9.29
8	700	\$ 5,843.97	\$ 6,326.45	\$ 482.48	8.26%	\$ 8.35	\$ 9.04
9	800	\$ 6,544.39	\$ 7,079.71	\$ 535.32	8.18%	\$ 8.18	\$ 8.85
10	900	\$ 7,244.81	\$ 7,832.97	\$ 588.16	8.12%	\$ 8.05	\$ 8.70
11	1000	\$ 7,945.23	\$ 8,586.23	\$ 641.00	8.07%	\$ 7.95	\$ 8.59

12	Customer Charge (per Month)	\$ 925.00	\$ 1,050.00
13	Distribution Charge (per Mcf)	\$ 3.2981	\$ 3.8265
14	Cost of Gas (per Mcf)	\$ 3.6657	\$ 3.6657
15	IRM (per Month)	\$ 16.02	\$ 3.63
16	EWR (per Mcf)	\$ 0.0404	\$ 0.0404

Source: Exhibit S-6, Schedule F3, page 2

Michigan Public Service Commission

DTE Gas Company

Comparison of Typical Bills Under Current and Proposed Rates Including IRM

Rate Class: Schools

Rate Schedule: S

Case No: U-21973

Exhibit: S-6

Schedule: F4

Witness: N.L. Blizzard

Page: 6 of 6

Line No.	Distribution Volumes (Mcf)	(a)		(b)		(c)		(d)		(e)		(f)		(g)	
		Current Monthly Bill	Proposed Monthly Bill	Current Monthly Bill	Proposed Monthly Bill	Increase/Decrease (Col. c - Col. b)	Percent Change (Col. d / Col. b)	Current Unit Costs Per MCF (Col. b / Col. a)	Proposed Unit Costs Per MCF (Col. c / Col. a)						
1	0	\$ 509.04	\$ 345.36	\$ (163.68)	-32.15%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	100	\$ 1,188.76	\$ 1,082.26	\$ (106.50)	-8.96%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
3	200	\$ 1,868.48	\$ 1,819.15	\$ (49.32)	-2.64%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4	300	\$ 2,548.19	\$ 2,556.05	\$ 7.86	0.31%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5	400	\$ 3,227.91	\$ 3,292.95	\$ 65.04	2.01%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6	500	\$ 3,907.63	\$ 4,029.85	\$ 122.22	3.13%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
7	600	\$ 4,587.35	\$ 4,766.75	\$ 179.40	3.91%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
8	700	\$ 5,267.07	\$ 5,503.65	\$ 236.58	4.49%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9	800	\$ 5,946.79	\$ 6,240.54	\$ 293.76	4.94%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
10	900	\$ 6,626.51	\$ 6,977.44	\$ 350.94	5.30%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
11	1000	\$ 7,306.23	\$ 7,714.34	\$ 408.12	5.59%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

12	Customer Charge (per Month)	\$ 270.00	\$ 285.00
13	Distribution Charge (per Mcf)	\$ 2.6026	\$ 3.1744
14	Cost of Gas (per Mcf)	\$ 3.6657	\$ 3.6657
15	IRM (per Month)	\$ 239.04	\$ 60.36
16	EWR (per Mcf)	\$ 0.5289	\$ 0.5289

Source: Exhibit S-6, Schedule F3, page 3

Michigan Public Service Commission  
DTE Gas Company  
Derivation of Transportation Cost of Service Rate  
For the 12 Months Ending September 30, 2027  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F6  
Witness: N.L.Blizzard  
Page: 1 of 1

(a)	(b)
Line No.	(Per WP HJM-6) Transmission Revenue Requirement
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	
33	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	
44	
45	
46	
47	
48	
49	
50	
51	
52	
53	
54	
55	
56	
57	
58	

---

**MPSC Case No:** U-21973

---

**Requester:** Staff

---

**Question No.:** NLB-2.1

---

**Respondent:** H. J. Maroun

---

**Page:** 1 of 1

---

**Question:** Please explain the discrepancy between the base revenues of \$1,296,833 in Cell I45 of Exhibit A-16 Schedule F1.1, and \$1,289,411 in Cell D4 of Exhibit A-3 schedule C-3.

**Answer:** Assuming the question refers to the amount of \$1,296,833 shown on Exhibit A-16, Schedule F2, page 1, that figure represents the proposed revenues for the projected test year ending September 30, 2027. In contrast, the amount of \$1,289,411 shown on Exhibit A-3, Schedule C-3 reflects the actual revenues for the historical year ended December 31, 2024. The difference arises because one amount is based on projected test-year revenues, while the other is based on historical-year revenues.

**Attachment:** None

---

**MPSC Case No:** U-21973

---

**Requester:** Staff

---

**Question No.:** NLB-2.2

---

**Respondent:** H. J. Maroun

---

**Page:** 1 of 1

---

**Question:** Please explain the discrepancy between the revenue requirement numbers of \$1,296,924 in Exhibit A-16 F1.1 Cell F209 and \$1,296,833 in Exhibit A-16 F2 p. 1 Cell I45.

**Answer:** The difference between the two amounts is due to the treatment of remote meter fees. The value shown in Exhibit A-16, Schedule F2, page 1, \$1,296,833,000, reflects the proposed revenues after subtracting remote meter fees of approximately \$91,200 from the amount to be recovered from EUT customers. In contrast, the amount in Exhibit A-16, Schedule F1.1, Cell F209, \$1,296,924,000 represents the total revenue requirement before that adjustment.

\$1,296,924	Exh A-16, Sch F1.1 p5
<u>    (91.2)</u>	Exh A-16, Sch F3 p4 (remote meter fees)
\$1,296,833	Exh A-16, Sch F2 p1

Units: (\$000)

**Attachment:** None

---

**MPSC Case No:** U-21973

---

**Requester:** Staff

---

**Question No.:** NLB-2.3

---

**Respondent:** T. M. Uzenski

---

**Page:** 1 of 1

---

**Question:** Please provide support for the claim that “The Blue Lake Investment income projected decrease is primarily related to an increase in total operating expenses, including ad valorem tax, depreciation, depletion and amortization and O&M expenses”, as answered in the U-21973 NLB-1 Audit Response.

**Answer:** Total operating expense for Blue Lake in the historical test year was \$5.4 million compared to \$6.1 million in the forecasted test period, accounting for approximately \$0.7 million of the \$0.9 million total variance. DTE Gas has a 25% interest, resulting in the \$0.2 million impact (\$0.7 million x 25%).

**Attachment:** None.

---

**MPSC Case No:** U-21973

---

**Requester:** Staff

---

**Question No.:** NLB-2.4

---

**Respondent:** J. L. Huffman

---

**Page:** 1 of 1

---

**Question:** Please explain why the Company is proposing to not include credit card fee expenses in the revenue requirement for the instant case.

**Answer:** As stated in Q/A 147 of my direct testimony, the Company is not seeking recovery of merchant fees in base rates. In the Company's last gas rate case, Case No. U-21291, the Commission determined on page 158 of the final order that "it is not reasonable or prudent to socialize over the utility's customer base the merchant fees for customers who choose to pay by credit card." Consistent with that directive, the Company has excluded credit card fee expenses from the revenue requirement in this case.

Instead, the Company has requested approval for the Merchant Fees project in the DTE Electric rate case, Case No. U-21860, which would allow the Company to charge a transaction fee directly to customers who choose to pay by credit or debit card, rather than spreading these costs across all customers.

**Attachment:** None

**MPSC Case No:** U-21973

---

**Requester:** Staff

---

**Question No.:** NLB-2.5

---

**Respondent:** J. L. Huffman

---

**Page:** 1 of 1

---

**Question:** Referencing page 62 of Company Witness Huffman’s direct testimony, how much revenue does the Company anticipate collecting from credit card fees charged to the customer?

**Answer:** As stated in my direct testimony, the Company is no longer seeking recovery of merchant fees in base rates. The Company will not be collecting revenue from debit or credit card fees charged to customers. Instead, these fees will be assessed and collected solely by the third-party payment processor for both residential and non-residential customers.

**Attachment:** None

**MPSC Case No:** U-21973

---

**Requester:** Staff

---

**Question No.:** NLB-2.6

---

**Respondent:** J. L. Huffman

---

**Page:** 1 of 1

---

**Question:** The Following Questions Reference Company Witness Huffman’s Direct Testimony pg. 71:

Please provide the current customer counts for customers on rate XXLT.

**Answer:** Assuming the question is asking which customers are being billed as XXLT customers today: as of December 2025 there are three customers being billed as XXLT. This figure differs from the future test year XXLT customer count shown in Exhibit A-15, E6 because, as noted on page 15 of my direct testimony, certain customers—such as those under a Special Contract or an Optional Rate—are included in the rate case as XXLT customers even though they are not technically billed as XXLT.

**Attachment:** None

**MPSC Case No:** U-21973

---

**Requester:** Staff

---

**Question No.:** NLB-2.7

---

**Respondent:** J. L. Huffman

---

**Page:** 1 of 1

---

**Question:** The Following Questions Reference Company Witness Huffman’s Direct Testimony pg. 71:

Does the Company anticipate a change in the number of customers taking service on rate XXLT in the test year after the proposed XXLT tariff modifications to exclude rate XXLT from the breakeven analysis and make the terms of service conditioned on consumption equal or greater to 4 Bcf where all customer volumes must come directly from either the DTE gas transmission system or high pressure distribution system? If so, what is the change?

**Answer:** No. The Company does not anticipate there will be any changes to the number of XXLT customers due to the proposed XXLT tariff modifications.

**Attachment:** None

**MPSC Case No:** U-21973

---

**Requester:** Staff

---

**Question No.:** NLB-2.8

---

**Respondent:** J. L. Huffman

---

**Page:** 1 of 1

---

**Question:** The Following Questions Reference Company Witness Huffman's Direct Testimony pg. 71:

How many customers currently taking service on rate XXLTL receive gas from the transmission system versus the high-pressure distribution system?

**Answer:** Of the three customers currently billed on the XXLTL rate, two customers take service directly from the transmission system, and one customer takes service from the high-pressure distribution system.

**Attachment:** None

**MPSC Case No:** U-21973

---

**Requester:** Staff

---

**Question No.:** NLB-2.9

---

**Respondent:** J. L. Huffman

---

**Page:** 1 of 1

---

**Question:** The Following Questions Reference Company Witness Huffman’s Direct Testimony pg. 71:

Are there any current XXLT customers that do not receive service directly from the high-pressure distribution system or the transmission system?

**Answer:** No. All current XXLT customers take service from either the high-pressure distribution system or the transmission system.

**Attachment:** None

Michigan Public Service Commission  
DTE Gas Company  
Calculation of the Projected Test Year Ending 09/30/2027  
Current and Proposed Revenues by Rate Schedule  
Residential Service - Rates A and 2A  
(\$000)

Case No: U-21973  
Exhibit: S-15.2  
Schedule: F3  
Witness: N.L.Blizzard  
Page: 1 of 4

Line No.	(a) Description	(b) Customers/ MMcf	(c) Current Rate	(d) Pro Forma Revenue	(e) Proposed Rate	(f) Proposed Revenue	(g) (h) Proposed Revenue Increase/(Decrease) Amount Percent	
<b>BASE REVENUE:</b>								
<b>Rate A</b>								
1	Customer Charges (\$/Mo)	1,266,602	\$ 14.50	\$ 220,389	\$ 15.40	\$ 234,068	\$ 13,679	6.21%
2	LIA Credit (\$/Mo)	33,000	\$ (40.00)	(15,840)	\$ (40.00)	(15,840)		
3	RIA Credit (\$/Mo)	66,979	\$ (14.50)	(11,654)	\$ (15.40)	(12,378)		
4	Total			<u>\$ 192,894</u>		<u>\$ 205,850</u>		
5	Distribution Charge (\$/Mcf)	<u>114,589</u>	\$ 4.4732	<u>\$ 512,578</u>	\$ 5.0105	<u>\$ 574,144</u>	\$ 61,566	12.01%
6	Subtotal Rate A	<u>114,589</u>		<u>\$ 705,472</u>		<u>\$ 779,995</u>	\$ 74,522	10.56%
<b>Rate 2A (Multiple Family)</b>								
7	Customer Charges (\$/Mo)							
8	Meter Class 1	1,393	\$ 14.50	\$ 242	\$ 15.40	\$ 257	\$ 15	6.21%
9	Meter Class 2	4,547	\$ 50.00	2,728	\$ 55.00	3,001	\$ 273	10.00%
10	Total Service Charge	<u>5,940</u>		<u>\$ 2,971</u>		<u>\$ 3,258</u>		
11	Distribution Charge (\$/Mcf)	3,982	\$ 4.4732	<u>\$ 17,812</u>	\$ 5.0105	<u>\$ 19,952</u>	\$ 2,139	12.01%
12	Subtotal Multi-Family	<u>3,982</u>		<u>\$ 20,783</u>		<u>\$ 23,210</u>	\$ 2,427	11.68%
13	Base Revenue Residential	<u>118,571</u>		<u>\$ 726,255</u>		<u>\$ 803,205</u>	\$ 76,950	10.60%
<b>ADDITIONAL REVENUE:</b>								
<b>Cost of Gas (\$/Mcf)</b>								
14	Rate A	114,589	\$ 3.6657	\$ 420,051	\$ 3.6657	\$ 420,051		
15	Rate 2A	3,982	\$ 3.6657	14,597	\$ 3.6657	14,597		
16	Subtotal Cost of Gas			<u>\$ 434,648</u>		<u>\$ 434,648</u>	\$ -	0.0%
<b>IRM (1) (2) (\$/Mo)</b>								
17	Rate A	1,266,602	\$ 3.52	\$ 53,476	\$ 0.79	\$ 12,042		
18	Rate 2A	5,940	21.45	1,529	5.51	392		
19	Subtotal IRM			<u>\$ 55,005</u>		<u>\$ 12,434</u>	\$ (42,571)	-77.4%
<b>EWR (3) (\$/Mcf)</b>								
20	Rate A	114,589	\$ 0.28051	\$ 32,144	\$ 0.28051	\$ 32,144		
21	Rate 2A	3,982	\$ 0.52886	2,106	\$ 0.52886	2,106		
22	Subtotal EWR			<u>\$ 34,250</u>		<u>\$ 34,250</u>	\$ -	0.0%
23	Total Revenue Residential			<u>\$ 1,250,158</u>		<u>\$ 1,284,537</u>	\$ 34,379	2.7%
<b>Calculation of Distribution Charge:</b>								
24	Revenue Requirement	\$ 803,205					\$ 803,205	
25	Less Annual Revenue From:						\$ -	
26	Customer Charges	<u>\$ 209,109</u>					\$ -	
27	Distribution Revenue	\$ 594,096					\$ 803,205	
28	Divided by Throughput (MMcf)	118,571					\$ 803,205	
29							\$ -	
30	<b>Proposed Distribution Charge</b>		<b>\$ 5.0105</b>	<b>per Mcf</b>				

Source:

Exh. A-16, Sch F1.1 (Rev Req); HJM-1 (Volumes); HJM-2 (Customers); Exh. A-13, Sch C4 (COG);  
HJM-11 (Current IRM and EWR); Exh. A-18, Sch. H4 (Proposed IRM)

Notes:

- (1) Current IRM surcharges are based on a blended rate that combines 2026 surcharges (weighted for the final three months of 2026) and 2027 surcharges (weighted for the first nine months of 2027), as approved in Case No. U-21291.
- (2) Proposed IRM revenues are based on 2027 surcharges presented in Exhibit A-18, Schedule H4.
- (3) EWR surcharges reflect rates effective as of September 2025, as approved in the U-21558 Order.

Michigan Public Service Commission  
DTE Gas Company  
Calculation of the Projected Test Year Ending 09/30/2027  
Current and Proposed Revenues by Rate Schedule  
General Service - Rates GS-1 & GS-2  
(\$000)

Case No: U-21973  
Exhibit: S-15.2  
Schedule: F3  
Witness: N.L.Blizzard  
Page: 2 of 4

Line No.	(a) Description	(b) Customers/ MMcf	(c) Current Rate	(d) Pro Forma Revenue	(e) Proposed Rate	(f) Proposed Revenue	(g) Proposed Revenue Increase/(Decrease)	
							Amount	Percent
<b>BASE REVENUE:</b>								
1	<b>General Service - Rate GS-1</b> Customer Charges (\$/Mo)	91,165	\$ 50.00	\$ 54,699	\$ 55.00	\$ 60,169	\$ 5,470	10.0%
2	Distribution Charge (\$/Mcf)	38,406	\$ 4.0481	155,472	\$ 4.6793	179,716	\$ 24,244	15.6%
3	Subtotal Rate GS-1	38,406		\$ 210,171		\$ 239,885	\$ 29,714	14.1%
4	<b>General Service - Rate GS-2:</b>							
5	Customer Charges (\$/Mo)	62	\$ 925.00	\$ 685	\$ 1,050.00	\$ 777	\$ 93	13.5%
6	Distribution Charge (\$/Mcf)	752	\$ 3.2981	2,480.2	\$ 3.8265	2,878	\$ 397	16.0%
7	Subtotal Rate GS-2	752		\$ 3,165		\$ 3,655	\$ 490	15.5%
8	Base Revenue General Service	39,158		\$ 213,336		\$ 243,539	\$ 30,693	14.4%
<b>ADDITIONAL REVENUE:</b>								
<b>Cost of Gas (\$/Mcf)</b>								
9	GS-1	38,406	\$ 3.6657	\$ 140,787	\$ 3.6657	\$ 140,787		
10	GS-2	752	\$ 3.6657	\$ 2,757	\$ 3.6657	\$ 2,757		
11	Subtotal Cost of Gas			\$ 143,543		\$ 143,543	\$ -	0.0%
<b>IRM (1) (2) (\$/Mo)</b>								
12	GS-1	91,165	\$ 16.02	\$ 17,525	\$ 3.63	\$ 3,975		
13	GS-2	62	16.02	12	3.63	3		
14	Subtotal IRM			\$ 17,536		\$ 3,978	\$ (13,559)	-77.3%
<b>EWR (3) (\$/Mcf)</b>								
15	GS-1	38,406	\$ 0.5289	\$ 20,311	\$ 0.5289	\$ 20,311		
16	GS-2 (3)	752	\$ 0.0404	\$ 30	\$ 0.0404	\$ 30		
17				\$ 20,342		\$ 20,342	\$ -	0.0%
18	Total Revenue General Service			394,758		411,403	\$ 16,645	4.2%
<b>Calculation of Distribution Charge:</b>								
19		<b>Rate GS-1</b>	<b>Rate GS-2</b>		Rev Req: GS-1 and GS-2	\$ 242,703		
20	Revenue Requirement	\$ 243,539			Rounding	\$ -		
21	Less: Customer Charges	60,946			Rate Design Adjustment (4)	\$ 836		
22					Adj Rev Req	\$ 243,539		
23	Distribution Revenue	\$ 182,593			Revenues	\$ 243,539		
24	Plus GS-2 Difference	641			Check	\$ -		
25	Adj. Rev	\$ 183,235						
26	Divide by: Throughput (MMcf)	39,158			Variable Rate			
27					Differential			
28	<b>Proposed Distribution Charge</b>	<b>\$ 4.6793</b>	<b>\$ 3.8265</b>	<b>per Mcf</b>	<b>\$ 0.8529</b>			
<b>GS-1 vs. GS-2</b>								
<b>Breakeven Analysis</b>								
		<u>Current</u>	<u>Proposed</u>					
29	Annual Fixed Charges: Small	\$ 792	\$ 704					
30	Annual Fixed Charges: Large	\$ 11,292	\$ 12,644					
31	Annual Fixed Cost Differential	\$ 10,500	\$ 11,940					
32	Variable Rate Differential	\$ 0.7500	\$ 0.8529					
33	<b>Annual Break Even (Mcf)</b>	<b>14,000</b>	<b>14,000</b>					

Source:  
Exh. A-16, Sch F1.1 (Rev Req); HJM-1 (Volumes); HJM-2 (Customers); Exh. A-13, Sch C4 (COG);  
HJM-11 (Current IRM & EWR); Exh. A-18, Sch. H4 (Proposed IRM)

- Notes:
- (1) Current IRM surcharges are based on a blended rate that combines 2026 surcharges (weighted for the final three months of 2026) and 2027 surcharges (weighted for the first nine months of 2027), as approved in Case No. U-21291.
  - (2) Proposed IRM revenues are based on 2027 surcharges presented in Exhibit A-18, Schedule H4.
  - (3) EWR surcharges reflect rates effective as of September 2025, as approved in the U-21558 Order.
  - (4) Adjustment necessary to achieve economic breakeven point of 2,183 Mcf between Rate S and GS-1

Michigan Public Service Commission  
DTE Gas Company  
Calculation of the Projected Test Year Ending 09/30/2027  
Current and Proposed Revenues by Rate Schedule  
School Service Rate S  
(\$000)

Case No: U-21973  
Exhibit: S-15.2  
Schedule: F3  
Witness: N.L.Blizzard  
Page: 3 of 4

Line No.	(a) Description	(b) Customers / MMcf	(c) Current Rate	(d) Pro Forma Revenue	(e) Proposed Rate	(f) Proposed Revenue	(g) Proposed Revenue Increase/(Decrease)		(h)
							Amount	Percent	
<b>BASE REVENUE:</b>									
1	Customer Charges (\$/Mo)	214	\$ 270.00	\$ 694	\$ 285.00	\$ 732	\$ 39		5.6%
2	Distribution Charge (\$/Mcf)	1,533	\$2.6026	\$ 3,989	\$3.1744	\$ 4,866	\$ 876		22.0%
3	Base Revenue Rate S	1,533		\$ 4,683		\$ 5,598	\$ 915		19.5%
<b>ADDITIONAL REVENUE:</b>									
<b>Cost of Gas (\$/Mcf)</b>									
4	Subtotal Cost of Gas	1,533	\$ 3.6657	\$ 5,619	\$ 3.6657	\$ 5,619	\$ -		0.0%
<b>IRM (1) (2) (\$/Mo)</b>									
5	Subtotal IRM	214	\$ 239.04	\$ 614	\$ 60.36	\$ 155	\$ (459)		-74.7%
<b>EWR (3) (\$/Mcf)</b>									
6	Subtotal EWR	1,533	\$ 0.5289	\$ 811	\$ 0.5289	\$ 811	\$ -		0.0%
7	Total Revenue Rate S			\$ 11,727		\$ 12,183	\$ 456		3.9%

**Calculation of Distribution Charge:**

8	Revenue Requirement	\$ 5,598					Rev Req:	\$ 6,434	
9	Less Annual Revenue From:						Rounding	-	
10	Customer Charges	\$ 732					Rate Design Adjustment (4)	(836)	
11							Adj Rev Req	\$ 5,598	
12	Distribution Revenue	\$ 4,866					Revenues	5,598	
13	Divided by Throughput	1,533	MMcf				Difference	\$ 0	
14	Proposed Distribution Charge	\$ 3,1744	per Mcf						
15	Proposed Customer Charge	\$ 285.00							

**GS-1 vs. S**

Breakeven Analysis	Current		Proposed		
16	Annual Fixed Charges: GS-1	\$ 792	\$ 704		
17	Annual Fixed Charges: S	\$ 6,108	\$ 4,144		
18	Annual Fixed Cost Differential	\$ 5,316	\$ 3,441		
19	Variable Rate Differential	\$ 1.4455	\$ 1.5049		
20	<b>Annual Break Even (Mcf)</b>	<b>3,678</b>	<b>2,286</b>		

Source:

Exh. A-16, Sch F1.1 (Rev Req); HJM-1 (Volumes); HJM-2 (Customers); Exh. A-13, Sch C4 (COG);  
HJM-11 (Current IRM & EWR); Exh. A-18, Sch. H4 (Proposed IRM)

Notes:

- (1) Current IRM surcharges are based on a blended rate that combines 2026 surcharges (weighted for the final three months of 2026) and 2027 surcharges (weighted for the first nine months of 2027), as approved in Case No. U-21291.
- (2) Proposed IRM revenues are based on 2027 surcharges presented in Exhibit A-18, Schedule H4.
- (3) EWR surcharges reflect rates effective as of September 2025, as approved in the U-21558 Order.
- (4) Adjustment necessary to achieve economic breakeven point of 2,183 Mcf between Rate S and GS-1

Michigan Public Service Commission  
DTE Gas Company  
Calculation of the Projected Test Year Ending 09/30/2027  
Current and Proposed Revenues by Rate Schedule  
Transportation Service Rate ST, LT, XLT and XXLT  
(\$000)

Case No: U-21973  
Exhibit: S-15.2  
Schedule: F3  
Witness: N.L.Blizzard  
Page: 4 of 4

Line No.	(a) Description	(b) Customers/ MMcf	(c) Current Rate	(d) Pro Forma Revenue	(e) Proposed Rate	(f) Proposed Revenue	(g) Proposed Revenue Increase/(Decrease)		(h)
							Amount	Percent	
<b>BASE REVENUE:</b>									
<b>Customer Charges (\$/Mo)</b>									
1	Rate ST	433	\$ 2,780	\$ 14,445	2,869	\$ 14,907	\$ 462	3.20%	
2	Rate LT	80	4,980	4,781	5,000	4,800	19	0.40%	
3	Rate XLT	19	14,460	3,297	18,682	4,259	963	29.20%	
4	Rate XXLT	5	178,055	10,683	256,438	15,386	4,703	44.02%	
5	Total Customer Charges	537		\$ 33,206		\$ 39,353	\$ 6,147	18.51%	
<b>Transportation Charges (\$/Mcf)</b>									
6	Rate ST	16,756	\$ 1,3986	\$ 23,435	\$ 1,8751	\$ 31,420	\$ 7,985	34.07%	
7	Rate LT	18,961	\$ 1,0647	20,188	1,5072	28,579	8,391	41.56%	
8	Rate XLT	29,367	\$ 0,8418	24,721	1,1673	34,281	9,560	38.67%	
9	Rate XXLT	75,728	\$ 0,2873	21,757	0,3687	27,918	6,161	28.32%	
10	Total Transportation Charges	140,812		\$ 90,101		\$ 122,198	\$ 32,097	35.62%	
11	Base Revenue EUT			\$ 123,307		\$ 161,551	\$ 38,244	31.02%	
<b>ADDITIONAL REVENUE:</b>									
<b>IRM (1) (2) (\$/Mo)</b>									
12	Rate ST	433	\$ 784	\$ 4,075	\$ 212	\$ 1,100			
13	Rate LT	80	\$ 3,807	\$ 3,654	\$ 1,146	\$ 1,101			
14	Rate XLT	19	\$ 14,460	\$ 3,297	\$ 7,292	\$ 1,663			
15	Rate XXLT	5	\$ 9,808	\$ 588	\$ 2,481	\$ 149			
	Subtotal IRM			\$ 11,615		\$ 4,012	\$ (7,602)	-65.5%	
<b>EWR (3) (\$/Mcf)</b>									
16	Rate ST	16,756	\$ 0,0404	\$ 677	\$ 0,0404	\$ 677			
17	Rate LT	18,961	0,0404	766	0,0404	766			
18	Rate XLT	29,367	0,0404	1,186	0,0404	1,186			
19	Rate XXLT	75,728	0,0404	3,058	0,0404	3,058			
	Subtotal EWR			\$ 5,686		\$ 5,686	\$ -	0.0%	
	Total Revenue EUT			\$ 140,608		\$ 171,250	\$ 30,642	21.8%	
<b>Calculation of Transportation Charges:</b>									
<b>Rate Schedule:</b>							Rev Req: EUT	\$ 161,642	
20	Revenue Req Per COSS	ST	\$ 44,068	LT	\$ 34,642	XLT	\$ 49,086	XXLT	\$ 33,847
21	Discount								
22	Rate Design Adjustment (4)		2,279		(1,250)		(10,500)		9,471
23	Target Revenue		\$ 46,347		\$ 33,392		\$ 38,586		\$ 43,318
24	Less Remote Meter Fees		20.1		12.3		45.6		13.2
25	Less Customers Charges		14,907		4,800		4,259		15,386
26	Distribution Revenue		\$ 31,420		\$ 28,579		\$ 34,281		\$ 27,918
27	Divided by Throughput		16,756		18,961		29,367		75,728
28	Transportation Rate (\$/Mcf)		\$ 1,8751		\$ 1,5072		\$ 1,1673		\$ 0,3687
29	Average Cost Per Mcf		\$ 2,7660		\$ 1,7610		\$ 1,3139		\$ 0,5720
30	Proposed Customer Charge:		\$ 2,869		\$ 5,000		\$ 18,682		\$ 256,438
31	Year 1 IRM Charge 2027		212		1,146		7,292		2,481
<b>Breakeven Analysis</b>									
		ST vs. LT		LT vs. XLT		XLT vs. XXLT		ST vs. GS-1	
32	Annual Fixed Charges - ST	\$ 36,969		LT	\$ 73,757	XLT	\$ 311,692	ST	\$ 704
33	Annual Fixed Charges - LT	\$ 73,757		XLT	\$ 311,692	XXLT	\$ 3,107,029	GS-1	\$ 36,969
34	Annual Fixed Cost Differential	\$ 36,789			\$ 237,934		\$ 2,795,338		\$ 36,265
35	Variable Rate Differential	\$ 0,3679			\$ 0,3399		\$ 0,7987		\$2,8042
36	Annual Break Even (Mcf)	100,000		700,000		3,500,000		12,932	
	Target Breakeven (4)	100,000		700,000		3,500,000		14,500	
		(0)		-				(1,568)	

Source:  
Exh. A-16, Sch F1.1 (Rev Req); HJM-1 (Volumes); HJM-2 (Customers); HJM-11 (Current IRM & EWR); Exh. A-18, Sch. H4 (Proposed IRM)

- Notes:
- (1) Current IRM surcharges are based on a blended rate that combines 2026 surcharges (weighted for the final three months of 2026) and 2027 surcharges (weighted for the first nine months of 2027), as approved in Case No. U-21291.
  - (2) Proposed IRM revenues are based on 2027 surcharges presented in Exhibit A-18, Schedule H4.
  - (3) EWR surcharges reflect rates effective as of September 2025, as approved in the U-21558 Order.
  - (4) Adjustments necessary to achieve economic breakeven points between classes

Michigan Public Service Commission  
DTE Gas Company  
Cost of Service Summary for the Projected Test Year Ending 09/30/2027

Case No: U-21973  
Exhibit: S-6  
Schedule: F1  
Witness: K. S. Krause  
Page: 1 of 1

Line No.	(a) Rate Class	(b) (\$000) Cost of Service	(c) Customers/ MMcf (1)	(d) Per Unit Cost
<b>Residential</b>				
1	Rate A	(WP HJM-5, P10)		
2	Customer	267,664	1,266,602	\$ 17.61
3	Capacity	477,879	1,266,602	\$ 31.44
4	Commodity	35,959	114,589	\$ 0.3138
5	Total	<u>781,502</u>		
6	Customer & Capacity	745,543	1,266,602	\$ 49.05
7	Rate 2A	(WP HJM-5, P10)		
8	Customer	6,606	5,940	\$ 92.67
9	Capacity	13,785	5,940	\$ 193.38
10	Commodity	1,313	3,982	\$ 0.3297
11	Total	<u>21,703</u>		
12	Customer & Capacity	20,390	5,940	\$ 286.05
13	Rate S	(WP HJM-5, P15)		
14	Customer	1,788	214	\$ 695.98
15	Capacity	4,351	214	\$ 1,693.80
16	Commodity	295	1,533	\$ 0.1923
17	Total	<u>6,434</u>		
18	Customer & Capacity	6,139	214	\$ 2,389.78
19	<b>General Services</b>			
20	GS-1/GS-2	(WP HJM-5, P5)		
21	Customer	75,758	91,227	\$ 69.20
22	Capacity	153,497	91,227	\$ 140.22
23	Commodity	13,448	39,158	\$ 0.3434
24	Total	<u>242,703</u>		
25	Customer & Capacity	229,255	91,227	\$ 209.42
26	<b>Transportation</b>			
27	Rate ST	(WP HJM-5, P15)		
28	Customer	12,313	433	\$ 2,369.80
29	Capacity	31,754	433	\$ 6,111.31
30	Commodity	-	16,756	\$ -
31	Total	<u>44,068</u>		
32	Customer & Capacity	44,068	433	\$ 8,481.11
33	Rate LT	(WP HJM-5, P20)		
34	Customer	9,264	80	\$ 9,650.41
35	Capacity	25,377	80	\$ 26,434.70
36	Commodity	-	18,961	\$ -
37	Total	<u>34,642</u>		
38	Customer & Capacity	34,642	80	\$ 36,085.11
39	Rate XLT	(WP HJM-5, P20)		
40	Customer	12,474	19	\$ 54,712.41
41	Capacity	36,612	19	\$ 160,576.97
42	Commodity	-	29,367	\$ -
43	Total	<u>49,086</u>		
44	Customer & Capacity	49,086	19	\$ 215,289.38
45	Rate XXLT	(WP HJM-5, P25)		
46	Customer	7,241	5	\$ 120,682.88
47	Capacity	26,606	5	\$ 443,427.57
48	Commodity	-	75,728	\$ -
49	Total	<u>33,847</u>		
50	Customer & Capacity	33,847	5	\$ 564,110.45
51	Exelon	(WP HJM-5, P25)		
52	Customer	5,356	1	\$ 446,310.67
53	Capacity	15,356	1	\$ 1,279,659.40
54	Commodity	-	10,393	\$ -
55	Total	<u>20,712</u>		
56	Customer & Capacity	20,712	1	\$ 1,725,970.08

(1) Col. c: WP HJM-8

Michigan Public Service Commission  
 DTE Gas Company  
 Cost of Service Study for the Projected Test Year Ending 09/30/2027  
 Plant in Service  
 (\$000)

Line No.	(a) Description	(b) Total Company	(c) Rate GS-1/GS-2	(d) Rate A	(e) Rate 2A	(f) Rate S	(g) Rate ST	(h) Rate LT	(i) Rate XLT	(j) Rate XXLT	(k) Exelon	(l) Allocation Schedule
<b>Plant in Service</b>												
1	Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	Storage Plant	673,470	130,542	389,602	13,071	5,152	21,435	21,283	32,101	46,570	13,714	4
3	Transmission Plant	1,254,774	202,356	610,809	20,078	8,024	57,160	57,382	86,757	176,768	35,439	3
4	<b>Distribution Plant</b>											
5	Distribution Plant - Other	340,559	54,922	165,780	5,449	2,178	15,514	15,574	23,547	47,977	9,619	3
6	Mains	3,325,185	624,182	1,884,084	61,932	24,750	176,314	176,998	267,609	-	109,315	3A
7	<b>Customer Related Plant</b>											
8	Services	2,377,219	525,144	1,768,789	40,447	6,898	26,330	6,027	2,163	569	852	5
9	Meters	411,114	92,212	310,589	7,102	1,211	-	-	-	-	-	6
10	Meter/Reg Installation	520,225	116,685	393,020	8,987	1,533	-	-	-	-	-	6
11	Large Volume Installation	71,881	-	-	-	-	52,660	12,054	4,326	1,138	1,703	7
12												
13	Subtotal - CRP	\$ 3,380,439	\$ 734,042	\$ 2,472,397	\$ 56,536	\$ 9,641	\$ 78,990	\$ 18,081	\$ 6,489	\$ 1,708	\$ 2,555	
14												
15	Subtotal - Dist. Plant	\$ 7,046,183	\$ 1,413,145	\$ 4,522,261	\$ 123,917	\$ 36,569	\$ 270,818	\$ 210,654	\$ 297,645	\$ 49,684	\$ 121,488	
16												
17	Total - Plant in Service	\$ 8,974,426	\$ 1,746,043	\$ 5,522,672	\$ 157,066	\$ 49,745	\$ 349,413	\$ 289,318	\$ 416,504	\$ 273,022	\$ 170,642	

Source: Col. (b): WP HJM-7 and Company Books and Records; Col. (c) to (l) = Col. (b) \* Alloc. Factor Percentage on Page 7.

Michigan Public Service Commission  
 DTE Gas Company  
 Cost of Service Study for the Projected Test Year Ending 09/30/2027  
 Base O&M  
 (\$000)

Line No.	(a) Description	(b) Total Company	(c) Rate GS-1/GS-2	(d) Rate A	(e) Rate 2A	(f) Rate S	(g) Rate ST	(h) Rate LT	(i) Rate XLT	(j) Rate XXLT	(k) Exelon	(l) Allocation Schedule
1	Base O&M											
2	O&M Production	\$ 11,508	\$ 2,231	\$ 6,657	\$ 223	\$ 88	\$ 366	\$ 364	\$ 549	\$ 796	\$ -	1
3	Storage	115,077	18,558	96,018	1,841	736	5,242	5,263	7,957	16,212	234	4
4	Transmission	146,390	29,568	94,621	2,593	765	5,666	4,408	6,228	-	3,250	3
5	Distribution	27,838	6,845	20,029	696	268	-	-	-	-	2,542	12A
6	Lost & Company Use Gas	1,466	324	1,091	25	4	16	4	1	0	-	1
7	Customer Accounts - Supv.	5,144	1,136	3,828	88	15	57	13	5	1	2	5
8	Meter Reading Expenses	37,082	8,192	27,591	631	108	411	94	34	9	13	5
9	Customer Records											Direct
10	Merchant Fees	42,865	2,866	39,789	187	7	14	3	1	0	0	8
11	Customer Accts. - Other	0	0	0	0	0	0	0	0	0	0	8
12	Customer Assistance - Supv.	2,880	193	2,674	13	0	1	0	0	0	0	8
13	Customer Services	(619)	-	(616)	(3)	-	-	-	-	-	-	10
14	Customer Communications	2,416	162	2,243	11	0	1	0	0	0	0	8
15	Misc Customer Exp											
16	Total; Base O&M	\$ 392,047	\$ 70,073	\$ 253,924	\$ 6,304	\$ 1,991	\$ 11,774	\$ 10,147	\$ 14,773	\$ 17,018	\$ 6,042	

Source: Col. (b); WP HJM-3, Col. f; Cols. (c) to (l) = Col. (b) \* Alloc. Factor Percentage on Page 7.

Michigan Public Service Commission  
 DTE Gas Company  
 Cost of Service Study for the Projected Test Year Ending 09/30/2027  
 Rate Base  
 (\$000)

Line No.	(a) Description	(b) Total Company	(c) Rate GS-1/GS-2	(d) Rate A	(e) Rate 2A	(f) Rate S	(g) Rate ST	(h) Rate LT	(i) Rate XLT	(j) Rate XXLT	(k) Exelon	(l) Allocation Schedule
1	Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	Storage Plant	673,470	130,542	389,602	13,071	5,152	21,435	21,283	32,101	46,570	13,714	4
3	Transmission Plant	1,254,774	202,356	610,809	20,078	8,024	57,160	57,382	86,757	176,768	35,439	3
4	Distribution Plant - Other	340,559	54,922	165,780	5,449	2,178	15,514	15,574	23,547	47,977	9,619	3
5	Mains	3,325,185	624,182	1,884,084	61,932	24,750	176,314	176,998	267,609	-	109,315	3A
6	Services	2,377,219	525,144	1,768,789	40,447	6,898	26,330	6,027	2,163	569	852	5
7	Meters	411,114	92,212	310,589	7,102	1,211	-	-	-	-	-	6
8	Meter/Reg Installation	520,225	116,685	393,020	8,987	1,533	-	-	-	-	-	6
9	Large Volume Installation	71,881	-	-	-	-	52,660	12,054	4,326	-	1,703	7
10	General Plant	507,042	98,649	312,023	8,874	2,811	19,741	16,346	23,532	15,425	9,641	13
11	Intangible Plant	51,597	10,039	31,752	903	286	2,009	1,663	2,395	1,570	981	13
12	Intang. Plt - MARS	64	10	31	1	0	3	3	4	9	2	3
13	Intang. Plt - Transmission	2,507	404	1,220	40	16	114	115	173	353	71	3
14	Intang. Plt - HPP	3,537	709	2,270	62	18	136	106	149	25	61	12
15	Plant Held FFU- Prod	-	-	-	-	-	-	-	-	-	-	13
16	Plant Held FFU- Transm	-	-	-	-	-	-	-	-	-	-	13
17	Plant Held FFU- Dist	-	-	-	-	-	-	-	-	-	-	13
18	CWIP Storage	136,901	26,536	79,197	2,657	1,047	4,357	4,326	6,525	9,467	2,788	4
19	CWIP Transmission	41,292	6,659	20,100	661	264	1,881	1,888	2,855	5,817	1,166	3
20	CWIP Distribution	163,751	32,841	105,096	2,880	850	6,294	4,896	6,917	1,155	2,823	12
21	CWIP Distribution - Main	147,616	29,815	95,413	2,614	772	5,714	4,444	6,280	-	2,563	12A
22	CWIP General	35,900	6,985	22,092	628	199	1,398	1,157	1,666	1,092	683	13
23	CWIP Intangible	10,669	2,076	6,565	187	59	415	344	495	325	203	13
24	Accum. Depr. - Production	-	-	-	-	-	-	-	-	-	-	1
25	Accum. Depr. - Storage	(218,052)	(42,266)	(126,143)	(4,232)	(1,668)	(6,940)	(6,891)	(10,394)	(15,078)	(4,440)	4
26	Accum. Depr. - Transmission	(401,985)	(64,828)	(195,682)	(6,432)	(2,571)	(18,312)	(18,383)	(27,794)	(56,630)	(11,353)	3
27	Accum. Depr. - Distribution	(1,072,226)	(215,040)	(688,158)	(18,857)	(5,565)	(41,211)	(32,055)	(45,293)	(7,561)	(18,487)	12
28	Accum. Depr. - Dist. Mains	(966,574)	(195,228)	(624,755)	(17,119)	(5,052)	(37,414)	(29,102)	(41,120)	-	(16,784)	12A
29	Accum. Depr. - Intangible	(46,276)	(9,003)	(28,478)	(810)	(257)	(1,802)	(1,492)	(2,148)	(1,408)	(880)	13
30	Accum. Depr. - General	(209,996)	(40,856)	(129,227)	(3,675)	(1,164)	(8,176)	(6,770)	(9,746)	(6,389)	(3,993)	13
31	Accum. Depr. - Future Use	-	-	-	-	-	-	-	-	-	-	13
32	WC-Taxes	817,999	159,148	503,379	14,316	4,534	31,848	26,371	37,963	24,885	15,554	13
33	WC-Rev Rec&Pay	(12,700)	(2,754)	(8,518)	(263)	(79)	(296)	(199)	(218)	(259)	(114)	15
34	WC- Sales Storage	24,941	6,132	17,945	624	240	-	-	-	-	-	1
35	Total Rate Base	\$ 7,990,433	\$ 1,556,072	\$ 4,918,796	\$ 140,125	\$ 44,486	\$ 309,173	\$ 256,086	\$ 368,748	\$ 245,821	\$ 151,126	

Source: Col. (b); WP HJM-7 and Company Books and Records (Plant) HJM-4 (Working Capital); Col. (c) to (l) = Col. (b) \* Alloc. Factor Percentage on Page 7.

Michigan Public Service Commission  
 DTE Gas Company  
 Cost of Service Study for the Projected Test Year Ending 09/30/2027  
 Operating Expense Allocation  
 (\$000)

Line No.	(a) Description	(b) Total Company	(c) Rate GS-1/GS-2	(d) Rate A	(e) Rate 2A	(f) Rate S	(g) Rate ST	(h) Rate LT	(i) Rate XLT	(j) Rate XXL	(k) Exelon	(l) Allocation Schedule
<b>Operating Expenses</b>												
1	Cost of Gas	\$ 18,436	\$ 4,533	\$ 13,265	\$ 461	\$ 177	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	O&M Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
3	Storage	11,508	2,231	6,657	223	88	366	364	549	796	234	4
4	Transmission	115,077	18,558	56,018	1,841	736	5,242	5,263	7,957	16,212	3,250	3
5	Distribution	146,390	29,568	94,621	2,593	765	5,666	4,408	6,228	-	2,542	12A
6	Lost & Company Use Gas	27,838	6,845	20,029	696	288	-	-	-	-	-	1
7	Customer Accounts - Supv.	1,466	324	1,091	4	4	16	4	5	0	1	5
8	Meter Reading Expenses	5,144	1,136	3,828	88	15	57	13	5	1	2	2
9	Customer Records	37,082	8,192	27,591	631	108	411	94	34	9	13	5
10	Merchant Fees	-	-	-	-	-	-	-	-	-	-	Direct
11	Customer Accts. - Other	42,865	2,866	39,789	187	7	14	3	1	0	0	8
12	Customer Assistance - Supv.	0	0	0	0	0	0	0	0	0	0	8
13	Customer Services	2,880	193	2,674	13	0	1	0	0	0	0	8
14	Customer Communications	(619)	-	(616)	(3)	-	-	-	-	-	-	10
15	Misc Customer Exp	2,416	162	2,243	11	0	1	0	0	0	0	8
16	A&G Expense	133,026	23,094	85,429	2,048	629	4,300	3,706	5,396	6,216	2,207	17
17	Depr Production	-	-	-	-	-	-	-	-	-	-	1
18	Storage	16,503	3,199	9,547	320	126	525	522	787	1,141	336	4
19	Transmission	21,990	3,546	10,705	352	141	1,002	1,006	1,520	3,098	621	3
20	Distribution	95,802	19,214	61,486	1,685	497	3,682	2,864	4,047	676	1,652	12
21	Distribution - Mains	86,362	17,443	55,821	1,530	451	3,343	2,600	3,674	-	1,500	12A
22	General	22,766	4,429	14,010	398	126	886	734	1,057	693	433	13
23	Amort. of Intangible Pnt.	9,962	1,938	6,130	174	55	388	321	462	303	189	13
24	Amort. of Reg. Debts	(4,883)	(848)	(3,136)	(75)	(23)	(158)	(136)	(198)	(228)	(81)	17
25	Property Taxes	132,141	25,709	81,317	2,313	732	5,145	4,260	6,133	4,020	2,513	13
26	Other Taxes	5,092	991	3,134	89	28	198	164	236	155	97	13
27	Payroll Taxes	12,270	2,130	7,880	189	58	397	342	498	573	204	17
28	State/City Income Taxes	17,807	3,468	10,962	312	99	689	571	822	548	337	18
29	Operating Expenses	\$ 959,321	\$ 178,919	\$ 610,473	\$ 16,100	\$ 5,090	\$ 32,172	\$ 27,101	\$ 39,206	\$ 34,212	\$ 16,049	
30												

Source: Col. (b): WP HJM-3 and Company Books and Records; Cols. (c) to (l) = Col. (b) \* Alloc. Factor Percentage on Page 7.

Michigan Public Service Commission  
DTE Gas Company  
Cost of Service Study for the Projected Test Year Ending 09/30/2027  
Revenue Requirement By Rate Class  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.1  
Witness: K.S. Krause  
Page: 5 of 7

Line No.	(a) Description	(b) Total Company	(c) Rate GS-1/GS-2	(d) Rate A	(e) Rate 2A	(f) Rate S	(g) Rate ST	(h) Rate LT	(i) Rate XLT	(j) Rate XXLT	(k) Exelon	(l) Allocation Schedule
1	<b>Revenue Requirement</b>											
2	Operating Expenses	\$ 959,321	\$ 178,919	\$ 610,473	\$ 16,100	\$ 5,090	\$ 32,172	\$ 27,101	\$ 39,206	\$ 34,212	\$ 16,049	
3	Amort. Of Debt Disc.	1,885	367	1,160	33	10	73	60	87	58	36	18
4	AFUDC	(12,988)	(2,542)	(7,957)	(233)	(77)	(486)	(413)	(599)	(433)	(248)	14
5	Income Required	512,464	99,798	315,466	8,987	2,853	19,829	16,424	23,650	15,766	9,692	18
6	Federal Income Tax	48,985	12,110	32,047	1,148	93	2,285	724	(604)	841	342	22
7	TCJA Amortization	(12,424)	(2,419)	(7,648)	(218)	(69)	(481)	(398)	(573)	(382)	(235)	18
	Subtotal - COS	\$ 1,497,244	\$ 286,234	\$ 943,540	\$ 25,816	\$ 7,900	\$ 53,392	\$ 43,498	\$ 61,166	\$ 50,062	\$ 25,636	
8	Uncollectibles	23,540	4,861	15,424	457	153	604	492	692	566	290	20
10	Total Cost of Service	\$ 1,520,783	\$ 291,095	\$ 958,964	\$ 26,273	\$ 8,053	\$ 53,996	\$ 43,990	\$ 61,858	\$ 50,628	\$ 25,926	
12	Storage Revenue	\$ (56,601)	\$ (10,971)	\$ (32,743)	\$ (1,099)	\$ (433)	\$ (1,801)	\$ (1,789)	\$ (2,698)	\$ (3,914)	\$ (1,153)	4
13	Off System Transp. Revenue	(78,489)	(12,658)	(38,208)	(1,256)	(502)	(3,576)	(3,589)	(5,427)	(11,057)	(2,217)	3
	Subtotal - Midstream	\$ (135,090)	\$ (23,629)	\$ (70,951)	\$ (2,354)	\$ (935)	\$ (5,377)	\$ (5,378)	\$ (8,125)	\$ (14,971)	\$ (3,369)	
14	Appliance Service Programs	\$ (108,546)	\$ (21,769)	\$ (69,665)	\$ (1,909)	\$ (563)	\$ (4,172)	\$ (3,245)	\$ (4,585)	\$ (765)	\$ (1,872)	12
15	Gas-in-Kind Revenue	(21,767)	(5,352)	(15,661)	(544)	(209)	-	-	-	-	-	1
17	Other Revenue	(16,311)	(3,118)	(10,279)	(281)	(86)	(582)	(474)	(666)	(545)	(279)	19
18	Blue Lake Pipeline	(1,005)	(192)	(633)	(17)	(5)	(36)	(29)	(41)	(34)	(17)	19
19	Vector Pipeline	(2,727)	(521)	(1,719)	(47)	(14)	(97)	(79)	(111)	(91)	(47)	19
	Subtotal - Other Revenue	\$ (150,356)	\$ (30,953)	\$ (97,957)	\$ (2,799)	\$ (879)	\$ (4,867)	\$ (3,827)	\$ (5,404)	\$ (1,436)	\$ (2,215)	
20	Low Income Assist. Pilot	\$ 28,218	\$ 5,827	\$ 18,489	\$ 548	\$ 183	\$ 724	\$ 590	\$ 829	\$ 679	\$ 348	20
22	Less: Provision for RT Refund	(28,218)		(28,218)								
23	Customer Discount	1,793	370	1,175	35	12	46	37	53	43	22	20
24	Re Alloc Cust. Discount											
25	Standby Chgs. / Min Vol. Rev.	(2,434)	(7)	-	-	-	(434)	(770)	(125)	(1,097)	-	Direct
26	Subtotal - Other Dist. Rev.	\$ (641)	\$ 6,190	\$ (8,554)	\$ 583	\$ 195	\$ 335	\$ (142)	\$ 757	\$ (375)	\$ 370	
27	Revenue Requirement	\$ 1,234,696	\$ 242,703	\$ 781,502	\$ 21,703	\$ 6,434	\$ 44,068	\$ 34,642	\$ 49,086	\$ 33,847	\$ 20,712	

Source: Col. (b): WP HJM-3 and Company Books and Records; Cols. (c) to (l) = Col. (b) \* Alloc. Factor Percentage on Page 7.

Michigan Public Service Commission  
DTE Gas Company  
Service Charge - Staff Method using Historical Adjusted Costs  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.1  
Witness: K.S. Krause  
Page: 6 of 7

Line No.	(a) Description	(b) Total Company	(c) Rate GS-1/GS-2	(d) Rate A	(e) Rate 2A	(f) Rate S	(g) Allocation Schedule
1	Services						
2	Meters	\$ 1,940,302	\$ 428,626	\$ 1,443,698	\$ 33,013	\$ 5,630	5
3	Meter/Reg	335,554	75,264	253,505	5,797	989	6
4	Industrial Meters	424,611	95,239	320,785	7,335	1,251	6
5	Total Plant	71,881	-	-	-	-	7
6	Cost Rate	\$ 2,772,349	\$ 599,130	\$ 2,017,988	\$ 46,145	\$ 7,869	
7			<u>7.33%</u>	<u>7.33%</u>	<u>7.33%</u>	<u>7.33%</u>	
8	Annual Plant Cost	\$ 203,260	\$ 43,926	\$ 147,953	\$ 3,383	\$ 577	
9							
10	<b>Expense</b>						
11	Customer Accounts - Supv.	\$ 1,353	\$ 299	\$ 1,007	\$ 23	\$ 4	5
12	Meter Reading Expenses	\$ 4,750	1,049	3,535	81	14	5
13	Customer Records	\$ 36,050	7,964	26,824	613	105	5
14	Merchant Fees	5,692	-	-	-	-	Direct
15	Customer Accts. - Other	52,066	3,481	48,330	227	8	
	Total Expenses	\$ 99,912	\$ 12,793	\$ 79,695	\$ 944	\$ 130	
16	<b>Cost Per Customer</b>						
17	Total Cost	\$ 303,172	\$ 56,720	\$ 227,648	\$ 4,327	\$ 707	
18	Customer Count	1,364,521	91,227	1,266,602	5,940	214	
19	Annual Cost	222.18	621.74	179.73	728.47	3,304.51	
20	Monthly Cost	\$ 18.5	\$ 51.8	\$ 15.0	\$ 60.7	\$ 275.4	

Source: Col. (b): WP HJM-3 and Company Books and Records; Col. (c) = Col. (b) \* Alloc. Factor Percentage on Page 7.



Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 1  
Commodity (MMcf)

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 1 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Volume</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	39,158	24.587%
2	Rate A - Residential	114,589	71.950%
3	Rate 2A - Multi-Family	3,982	2.500%
4	Rate S - Schools	1,533	0.962%
5	Rate ST Transportation		0.000%
6	Rate LT Transportation		0.000%
7	Rate XLT Transportation		0.000%
8	Rate XXLT Transportation		0.000%
9	Exelon		0.000%
10	Total	<u>159,262</u>	<u>100.000%</u>

Source: Workpaper HJM-1

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 2**  
**Throughput (MMcf)**

Case No: U-21973  
 Exhibit: S-6  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 2 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Volume</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	39,158	12.613%
2	Rate A - Residential	114,589	36.909%
3	Rate 2A - Multi-Family	3,982	1.283%
4	Rate S - Schools	1,533	0.494%
5	Rate ST Transportation	16,756	5.397%
6	Rate LT Transportation	18,961	6.107%
7	Rate XLT Transportation	29,367	9.459%
8	Rate XXLT Transportation	75,728	24.392%
9	Exelon	10,393	3.347%
10	Total	<u>310,467</u>	<u>100.000%</u>

Source: Workpaper HJM-1

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 3  
Average and Peak

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 3 of 22

Line No.	(a) Average Demand	(b) Annual Demand	(c) Daily Demand	(d) % of Total	(e) % of Average Portion
1	Rate GS-1/GS-2 - General	39,158,210	107,283	12.613%	4.301%
2	Rate A - Residential	114,588,657	313,942	36.909%	12.587%
3	Rate 2A - Multi-Family	3,981,979	10,910	1.283%	0.437%
4	Rate S - Schools	1,532,824	4,200	0.494%	0.168%
5	Rate ST Transportation	16,756,012	45,907	5.397%	1.841%
6	Rate LT Transportation	18,961,456	51,949	6.107%	2.083%
7	Rate XLT Transportation	29,366,915	80,457	9.459%	3.226%
8	Rate XXLT Transportation	75,728,098	207,474	24.392%	8.318%
9	Exelon	10,392,522	28,473	3.347%	1.142%
10	Total	310,466,673	850,594	100.000%	34.103%

	Peak Demand	Peak Day Demand	% of Total	% of Peak Portion
11	Rate GS-1/GS-2 - General	447,598	17.946%	11.826%
12	Rate A - Residential	1,366,077	54.770%	36.092%
13	Rate 2A - Multi-Family	44,009	1.764%	1.163%
14	Rate S - Schools	17,831	0.715%	0.471%
15	Rate ST Transportation	102,757	4.120%	2.715%
16	Rate LT Transportation	94,257	3.779%	2.490%
17	Rate XLT Transportation	139,606	5.597%	3.688%
18	Rate XXLT Transportation	218,370	8.755%	5.769%
19	Exelon	63,694	2.554%	1.683%
20	Total	2,494,200	100.000%	65.897%

	Average and Peak	% of Average and Peak
21	Rate GS-1/GS-2 - General	16.127%
22	Rate A - Residential	48.679%
23	Rate 2A - Multi-Family	1.600%
24	Rate S - Schools	0.639%
25	Rate ST Transportation	4.555%
26	Rate LT Transportation	4.573%
27	Rate XLT Transportation	6.914%
28	Rate XXLT Transportation	14.088%
29	Exelon	2.824%
30	Total	100.000%

Source: Page 2 and Workpaper HJM-1

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 4  
Storage Demand

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 4 of 22

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Rate Class	Peak Day Volume	50% Peak Allocation	Annual Storage Cap.	50% Annual Allocation	% of Total
1	Rate GS-1/GS-2 - General	447,598	8.973%	16,449	10.411%	19.384%
2	Rate A - Residential	1,366,077	27.385%	48,135	30.465%	57.850%
3	Rate 2A - Multi-Family	44,009	0.882%	1,673	1.059%	1.941%
4	Rate S - Schools	17,831	0.357%	644	0.408%	0.765%
5	Rate ST Transportation	102,757	2.060%	1,774	1.123%	3.183%
6	Rate LT Transportation	94,257	1.890%	2,008	1.271%	3.160%
7	Rate XLT Transportation	139,606	2.799%	3,109	1.968%	4.767%
8	Rate XXL Transportation	218,370	4.378%	4,009	2.537%	6.915%
9	Exelon	63,694	1.277%	1,200	0.759%	2.036%
10	Total	<u>2,494,200</u>	<u>50.000%</u>	<u>79,000</u>	<u>50.000%</u>	<u>100.000%</u>

Source: Page 3, Company Books and Records and Workpaper HJM-1

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 5  
Weighted Customers - All

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 5 of 22

Line No.	(a) Rate Class	(b) # of Customers	(c) Weighting Factors	(d) Weighted Customers	(e) % of Total
1	Rate GS-1/GS-2 - General	91,227	4.12	376,047	22.091%
2	Rate A - Residential	1,266,602	1.00	1,266,602	74.406%
3	Rate 2A - Multi-Family	5,940	4.88	28,963	1.701%
4	Rate S - Schools	214	23.07	4,939	0.290%
5	Rate ST Transportation	433	43.54	18,855	1.108%
6	Rate LT Transportation	80	53.95	4,316	0.254%
7	Rate XLT Transportation	19	81.52	1,549	0.091%
8	Rate XXLT Transportation	5	81.52	408	0.024%
9	Exelon	1	609.82	610	0.036%
10	Total	<u>1,364,521</u>		<u>1,702,289</u>	<u>100.000%</u>

Source: Workpaper HJM-2

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 6  
Weighted Customers - R & C

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 6 of 22

Line No.	(a) Rate Class	(b) # of Customers	(c) Weighting Factors	(d) Weighted Customers	(e) % of Total
1	Rate GS-1/GS-2 - General	91,227	4.12	376,047	22.430%
2	Rate A - Residential	1,266,602	1.00	1,266,602	75.548%
3	Rate 2A - Multi-Family	5,940	4.88	28,963	1.728%
4	Rate S - Schools	214	23.07	4,939	0.295%
5	Rate ST Transportation	-	43.54	-	0.000%
6	Rate LT Transportation	-	53.95	-	0.000%
7	Rate XLT Transportation	-	81.52	-	0.000%
8	Rate XXLT Transportation	-	81.52	-	0.000%
9	Exelon	-	609.82	-	0.000%
10	Total	<u>1,363,983</u>		<u>1,676,552</u>	<u>100.000%</u>

Source: Workpaper HJM-2

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 7  
Weighted Customers - LV

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 7 of 22

Line No.	(a) Rate Class	(b) # of Customers	(c) Weighting Factors	(d) Weighted Customers	(e) % of Total
1	Rate GS-1/GS-2 - General	-	4.12	-	0.000%
2	Rate A - Residential	-	1.00	-	0.000%
3	Rate 2A - Multi-Family	-	4.88	-	0.000%
4	Rate S - Schools	-	23.07	-	0.000%
5	Rate ST Transportation	433	43.54	18,855	73.259%
6	Rate LT Transportation	80	53.95	4,316	16.770%
7	Rate XLT Transportation	19	81.52	1,549	6.018%
8	Rate XXLT Transportation	5	81.52	408	1.584%
9	Exelon	1	609.82	610	2.369%
10	Total	<u>538</u>		<u>25,737</u>	<u>100.000%</u>

Source: Workpaper HJM-2

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 8  
Customers - All

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 8 of 22

Line No.	(a) Rate Class	(b) # of Customers	(c) % of Total
1	Rate GS-1/GS-2 - General	91,227	6.686%
2	Rate A - Residential	1,266,602	92.824%
3	Rate 2A - Multi-Family	5,940	0.435%
4	Rate S - Schools	214	0.016%
5	Rate ST Transportation	433	0.032%
6	Rate LT Transportation	80	0.006%
7	Rate XLT Transportation	19	0.001%
8	Rate XXLT Transportation	5	0.000%
9	Exelon	1	0.000%
10	Total	<u>1,364,521</u>	<u>100.000%</u>

Source: Workpaper HJM-2

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 9  
Customers - R & C

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 9 of 22

Line No.	(a) Rate Class	(b) # of Customers	(c) % of Total
1	Rate GS-1/GS-2 - General	91,227	6.688%
2	Rate A - Residential	1,266,602	92.861%
3	Rate 2A - Multi-Family	5,940	0.435%
4	Rate S - Schools	214	0.016%
5	Rate ST Transportation	-	0.000%
6	Rate LT Transportation	-	0.000%
7	Rate XLT Transportation	-	0.000%
8	Rate XXLT Transportation	-	0.000%
9	Exelon	-	0.000%
10	Total	<u>1,363,983</u>	<u>100.000%</u>

Source: Workpaper HJM-2

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 10  
Customers - Residential

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 10 of 22

Line No.	(a) Rate Class	(b) # of Customers	(c) % of Total
1	Rate GS-1/GS-2 - General	-	0.000%
2	Rate A - Residential	1,266,602	99.533%
3	Rate 2A - Multi-Family	5,940	0.467%
4	Rate S - Schools	-	0.000%
5	Rate ST Transportation	-	0.000%
6	Rate LT Transportation	-	0.000%
7	Rate XLT Transportation	-	0.000%
8	Rate XXLT Transportation	-	0.000%
9	Exelon	-	0.000%
10	Total	<u>1,272,542</u>	<u>100.000%</u>

Source: Workpaper HJM-2

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 11  
Customer Related Plant  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 11 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	734,042	21.714%
2	Rate A - Residential	2,472,397	73.138%
3	Rate 2A - Multi-Family	56,536	1.672%
4	Rate S - Schools	9,641	0.285%
5	Rate ST Transportation	78,990	2.337%
6	Rate LT Transportation	18,081	0.535%
7	Rate XLT Transportation	6,489	0.192%
8	Rate XXLT Transportation	1,708	0.051%
9	Exelon	2,555	0.076%
10	Total	<u>3,380,439</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 1, Line 13

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 12  
Distribution Plant  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 12 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	1,413,145	20.055%
2	Rate A - Residential	4,522,261	64.180%
3	Rate 2A - Multi-Family	123,917	1.759%
4	Rate S - Schools	36,569	0.519%
5	Rate ST Transportation	270,818	3.843%
6	Rate LT Transportation	210,654	2.990%
7	Rate XLT Transportation	297,645	4.224%
8	Rate XXLT Transportation	49,684	0.705%
9	Exelon	121,488	1.724%
10	Total	<u>7,046,183</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 1, Line 15

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 13**  
**Plant in Service**  
**(\$000)**

Case No: U-21973  
 Exhibit: S-6  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 13 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	1,746,043	19.456%
2	Rate A - Residential	5,522,672	61.538%
3	Rate 2A - Multi-Family	157,066	1.750%
4	Rate S - Schools	49,745	0.554%
5	Rate ST Transportation	349,413	3.893%
6	Rate LT Transportation	289,318	3.224%
7	Rate XLT Transportation	416,504	4.641%
8	Rate XXLT Transportation	273,022	3.042%
9	Exelon	170,642	1.901%
10	Total	<u>8,974,426</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 1, Line 17

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 14  
Construction Work in Progress  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 14 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	104,912	19.568%
2	Rate A - Residential	328,464	61.266%
3	Rate 2A - Multi-Family	9,627	1.796%
4	Rate S - Schools	3,191	0.595%
5	Rate ST Transportation	20,059	3.741%
6	Rate LT Transportation	17,056	3.181%
7	Rate XLT Transportation	24,739	4.614%
8	Rate XXLT Transportation	17,855	3.330%
9	Exelon	10,226	1.907%
10	Total	<u>536,129</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 3, Lines 18-23

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 15  
Revenue  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 15 of 22

	(a)	(b)	(c)	(d)	(e)
Line No.	Rate Class	Amount	Cost of Gas (1)	Incl. COG	% of Total
1	Rate GS-1/GS-2 - General	213,343	143,543	356,887	21.686%
2	Rate A - Residential	683,744	420,051	1,103,795	67.071%
3	Rate 2A - Multi-Family	19,519	14,597	34,116	2.073%
4	Rate S - Schools	4,683	5,619	10,302	0.626%
5	Rate ST Transportation	38,334	-	38,334	2.329%
6	Rate LT Transportation	25,751	-	25,751	1.565%
7	Rate XLT Transportation	28,189	-	28,189	1.713%
8	Rate XXLT Transportation	33,550	-	33,550	2.039%
9	Exelon	14,784	-	14,784	0.898%
10	Total	<u>1,061,898</u>	<u>583,810</u>	<u>1,645,708</u>	<u>100.000%</u>

(1) Cost of Gas included for GCC customers

Source: Col. (b): HJM-8; Col. (c): Page 1 Priced at COG of \$3.6657

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 16**  
**Revenue Less Cost of Gas**  
**(\$000)**

Case No: U-21973  
 Exhibit: S-6  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 16 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	213,343	20.091%
2	Rate A - Residential	683,744	64.389%
3	Rate 2A - Multi-Family	19,519	1.838%
4	Rate S - Schools	4,683	0.441%
5	Rate ST Transportation	38,334	3.610%
6	Rate LT Transportation	25,751	2.425%
7	Rate XLT Transportation	28,189	2.655%
8	Rate XXLT Transportation	33,550	3.159%
9	Exelon	14,784	1.392%
10	Total	<u>1,061,898</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.2, Page 15, Col. (b)

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 17**  
**O&M Less Gas**  
**(\$000)**

Case No: U-21973  
 Exhibit: S-6  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 17 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	63,228	17.360%
2	Rate A - Residential	233,895	64.220%
3	Rate 2A - Multi-Family	5,608	1.540%
4	Rate S - Schools	1,723	0.473%
5	Rate ST Transportation	11,774	3.233%
6	Rate LT Transportation	10,147	2.786%
7	Rate XLT Transportation	14,773	4.056%
8	Rate XXLT Transportation	17,018	4.673%
9	Exelon	6,042	1.659%
10	Total	<u>364,209</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 2, Line 16 less Line 5

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 18  
Rate Base  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 18 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	1,556,072	19.474%
2	Rate A - Residential	4,918,796	61.559%
3	Rate 2A - Multi-Family	140,125	1.754%
4	Rate S - Schools	44,486	0.557%
5	Rate ST Transportation	309,173	3.869%
6	Rate LT Transportation	256,086	3.205%
7	Rate XLT Transportation	368,748	4.615%
8	Rate XXLT Transportation	245,821	3.076%
9	Exelon	151,126	1.891%
10	Total	<u>7,990,433</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 3, Line 36

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 19  
Total COS Less Uncollectibles  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 19 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	286,234	19.117%
2	Rate A - Residential	943,540	63.018%
3	Rate 2A - Multi-Family	25,816	1.724%
4	Rate S - Schools	7,900	0.528%
5	Rate ST Transportation	53,392	3.566%
6	Rate LT Transportation	43,498	2.905%
7	Rate XLT Transportation	61,166	4.085%
8	Rate XXLT Transportation	50,062	3.344%
9	Exelon	25,636	1.712%
10	Total	<u>1,497,244</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 5, Line 7

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 20  
COS + COG Allocation  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 20 of 22

	(a)	(b)	(c)	(d)	(e)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>Cost of Gas (1)</b>	<b>Incl. COG</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	286,234	143,543	429,777	20.652%
2	Rate A - Residential	943,540	420,051	1,363,591	65.524%
3	Rate 2A - Multi-Family	25,816	14,597	40,413	1.942%
4	Rate S - Schools	7,900	5,619	13,519	0.650%
5	Rate ST Transportation	53,392	-	53,392	2.566%
6	Rate LT Transportation	43,498	-	43,498	2.090%
7	Rate XLT Transportation	61,166	-	61,166	2.939%
8	Rate XXLT Transportation	50,062	-	50,062	2.406%
9	Exelon	25,636	-	25,636	1.232%
10	Total	<u>1,497,244</u>	<u>583,810</u>	<u>2,081,054</u>	<u>100.000%</u>

(1) Cost of Gas included for GCC customers  
Source: Col. (b): Page 19; Col. (c): Page 15

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 21**  
**Open for Future Use**  
**(\$000)**

Case No: U-21973  
 Exhibit: S-6  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 21 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Open for Future Use		
2			
3			
4			
5			
6			
7			
8			
9			
9			
10	Total	<u>                    </u>	<u>                    </u>
		<u>                    </u>	<u>                    </u>

Source:

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 22  
Pre-Tax NOI  
(\$000)

Case No: U-21973  
Exhibit: S-6  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 22 of 22

	(a)	(b)	(c)	(d)	(e)
Line No.	Rate Class	Revenue	Expenses Less Taxes	Pre-Tax NOI	% of Total
1	Rate GS-1/GS-2 - General	213,343	146,622	66,722	24.722%
2	Rate A - Residential	683,744	507,181	176,563	65.421%
3	Rate 2A - Multi-Family	19,519	13,197	6,322	2.343%
4	Rate S - Schools	4,683	4,172	511	0.189%
5	Rate ST Transportation	38,334	25,743	12,591	4.665%
6	Rate LT Transportation	25,751	21,764	3,987	1.477%
7	Rate XLT Transportation	28,189	31,518	(3,329)	-1.234%
8	Rate XXLT Transportation	33,550	28,916	4,634	1.717%
9	Exelon	14,784	12,899	1,885	0.699%
10	Total	1,061,898	792,011	269,887	100.000%

Source: Col (b): Workpaper HJM-8; Col (c): A-16, F1.1, p4

Michigan Public Service Commission  
DTE Gas Company  
Alternate Cost of Service Study  
Plant in Service  
(\$000)

Case No: U-21973  
Exhibit: S-16  
Schedule: F1  
Witness: K. S. Krause  
Page: 1 of 8

Line No.	(a) Description	(b) Total Company	(c) Rate GS-1/GS-2	(d) Rate A	(e) Rate 2A	(f) Rate S	(g) Rate ST	(h) Rate LT	(i) Rate XLT	(j) Rate XXLT	(k) Exelon	(l) Allocation Schedule
<b>Plant in Service</b>												
1	Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	Storage Plant	673,470	130,542	389,602	13,071	5,152	21,435	21,283	32,101	46,570	13,714	4
3	Transmission Plant	1,254,774	202,356	610,809	20,078	8,024	57,160	57,382	86,757	176,768	35,439	3
4	<b>Distribution Plant</b>											
5	Distribution Plant - Other	340,559	54,922	165,780	5,449	2,178	15,514	15,574	23,547	47,977	9,619	3
6	<b>Mains - HI (1)</b>	<b>472,339</b>	<b>80,739</b>	<b>243,777</b>	<b>8,012</b>	<b>3,203</b>	<b>22,725</b>	<b>21,071</b>	<b>30,214</b>	<b>48,525</b>	<b>14,072</b>	<b>3T</b>
7	<b>Mains - Lo (1)</b>	<b>2,852,845</b>	<b>571,546</b>	<b>1,738,463</b>	<b>57,177</b>	<b>22,673</b>	<b>149,137</b>	<b>109,801</b>	<b>106,640</b>	<b>-</b>	<b>97,408</b>	<b>3H</b>
8	<u>Customer Related Plant</u>											
9	Services	2,377,219	525,142	1,768,783	40,455	6,898	26,330	6,027	2,163	569	852	5
10	Meters	411,114	92,212	310,588	7,104	1,211	-	-	-	-	-	6
11	Meter/Reg Installation	520,225	116,685	393,018	8,989	1,533	-	-	-	-	-	6
12	Large Volume Installation	71,881	-	-	-	-	52,660	12,054	4,326	1,138	1,703	7
13												
14	Subtotal - CRP	\$ 3,380,439	\$ 734,039	\$ 2,472,389	\$ 56,548	\$ 9,641	\$ 78,990	\$ 18,081	\$ 6,489	\$ 1,708	\$ 2,555	
15												
16	Subtotal - Dist. Plant	\$ 7,046,183	\$ 1,441,246	\$ 4,620,408	\$ 127,187	\$ 37,695	\$ 266,366	\$ 164,527	\$ 166,890	\$ 98,210	\$ 123,653	
17												
18	Total - Plant in Service	\$ 8,974,426	\$ 1,774,145	\$ 5,620,819	\$ 160,336	\$ 50,871	\$ 344,961	\$ 243,192	\$ 285,748	\$ 321,547	\$ 172,807	

(1) Mains Split based on percentages calculated in Wp HJM-15

Source: Col. (b): WP HJM-7 and Company Books and Records; Col. (c) to (l) = Col. (b) \* Alloc. Factor Percentage on Page 7.

Michigan Public Service Commission  
DTE Gas Company  
Alternate Cost of Service Study  
Base O&M  
(\$000)

Case No: U-21973  
Exhibit: S-16  
Schedule: F1  
Witness: K. S. Krause  
Page: 2 of 8

Line No.	(a) Description	(b) Total Company	(c) Rate GS-1/GS-2	(d) Rate A	(e) Rate 2A	(f) Rate S	(g) Rate ST	(h) Rate LT	(i) Rate XLT	(j) Rate XXLT	(k) Exelon	(l) Allocation Schedule
	<b>Base O&amp;M</b>											
1	O&M Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	Storage	11,508	2,231	6,657	223	88	366	364	549	796	-	4
3	Transmission	115,077	18,558	56,018	1,841	736	5,242	5,263	7,957	16,212	3,250	3
4	<b>Distribution (2)</b>	<b>146,390</b>	<b>29,943</b>	<b>95,993</b>	<b>2,642</b>	<b>783</b>	<b>5,534</b>	<b>3,418</b>	<b>3,467</b>	<b>2,040</b>	-	<b>12</b>
5	Lost & Company Use Gas	27,838	6,845	20,029	696	268	-	-	-	-	-	1
6	Customer Accounts - Supv.	1,466	324	1,091	25	4	16	4	1	0	-	1
7	Meter Reading Expenses	5,144	1,136	3,828	88	15	57	13	5	1	2	5
8	Customer Records	37,082	8,192	27,591	631	108	411	94	34	9	13	5
9	Merchant Fees	-	-	-	-	-	-	-	-	-	-	Direct
10	Customer Accts. - Other	42,865	2,866	39,789	187	7	14	3	1	0	0	8
11	Customer Assistance - Supv.	0	0	0	0	0	0	0	0	0	0	8
12	Customer Services	2,880	193	2,674	13	0	1	0	0	0	0	8
13	Customer Communications	(619)	-	(616)	(3)	-	-	-	-	-	-	10
14	Misc Customer Exp	2,416	162	2,243	11	0	1	0	0	0	0	8
15												
16	Total; Base O&M	\$ 392,047	\$ 70,448	\$ 255,296	\$ 6,353	\$ 2,009	\$ 11,642	\$ 9,158	\$ 12,013	\$ 19,058	\$ 6,069	

(2) Allocator changed from 12A to 12

Source: Col. (b); WP HJM-3, Col. f; Cols. (c) to (l) = Col. (b) \* Alloc. Factor Percentage on Page 7.

Michigan Public Service Commission  
DTE Gas Company  
Alternate Cost of Service Study  
Rate Base  
(\$000)

Case No: U-21973  
Exhibit: S-16  
Schedule: F1  
Witness: K. S. Krause  
Page: 3 of 8

Line No.	(a) Description	(b) Total Company	(c) Rate GS-1/GS-2	(d) Rate A	(e) Rate 2A	(f) Rate S	(g) Rate ST	(h) Rate LT	(i) Rate XLT	(j) Rate XXLT	(k) Exelon	(l) Allocation Schedule
	<b>Rate Base</b>											
1	Production Plant	\$ 673,470	\$ 130,542	\$ 389,602	\$ 13,071	\$ 5,152	\$ 21,435	\$ 21,283	\$ 32,101	\$ 46,570	\$ -	1
2	Storage Plant	1,254,774	202,356	610,809	20,078	8,024	57,160	57,382	86,757	176,768	13,714	4
3	Transmission Plant	340,559	54,922	165,780	5,449	2,178	15,514	15,574	23,547	47,977	35,439	3
4	Distribution Plant - Other	472,339	80,739	243,777	8,012	3,203	22,725	21,071	30,214	48,525	9,619	3
5	Mains - Hi (1)	2,852,845	571,546	1,738,463	57,177	22,673	149,137	109,801	106,640	-	14,072	3T
6	Mains - Lo (1)	2,377,219	525,142	1,768,783	40,455	6,898	26,330	6,027	2,163	569	97,408	3H
7	Services	411,114	92,212	310,588	7,104	1,211	-	-	-	-	852	5
8	Meters	520,225	116,685	393,018	8,989	1,533	-	-	-	-	-	6
9	Meter/Reg Installation	71,881	-	-	-	-	-	-	-	-	-	6
10	Large Volume Installation	507,042	100,237	317,568	9,059	2,874	52,660	12,054	4,326	1,138	1,703	7
11	General Plant	51,597	10,200	32,316	922	292	19,490	13,740	16,144	18,167	9,763	13
12	Intangible Plant	64	10	31	1	0	1,983	1,398	1,643	1,849	994	13
13	Intang. Plt - MARS	2,507	404	1,220	40	16	114	115	173	353	71	3
14	Intang. Plt - Transmission	3,537	724	2,320	64	19	134	83	84	49	62	3
15	Intang. Plt - HPP	-	-	-	-	-	-	-	-	-	-	3
16	Plant Held FFU-Prod	-	-	-	-	-	-	-	-	-	-	12
17	Plant Held FFU-Transm	-	-	-	-	-	-	-	-	-	-	13
18	Plant Held FFU-Dist	-	-	-	-	-	-	-	-	-	-	13
19	CWIP Storage	136,901	26,536	79,197	2,657	1,047	4,357	4,326	6,525	9,467	2,788	4
20	CWIP Transmission	41,292	6,659	20,100	661	264	1,881	1,888	2,855	5,817	1,166	3
21	CWIP Distribution	163,751	33,494	107,377	2,956	876	6,190	3,824	3,878	2,282	2,874	12
22	<b>CWIP Distribution - Main (2)</b>	<b>147,616</b>	<b>30,194</b>	<b>96,796</b>	<b>2,665</b>	<b>790</b>	<b>5,580</b>	<b>3,447</b>	<b>3,496</b>	<b>2,057</b>	<b>2,591</b>	<b>12</b>
23	CWIP General	35,900	7,097	22,485	641	203	1,380	973	1,143	1,286	691	13
24	CWIP Intangible	10,669	2,109	6,682	191	60	410	289	340	382	205	13
25	Accum. Depr. - Production	(218,052)	(42,266)	(126,143)	(4,232)	(1,668)	(6,940)	(6,891)	(10,394)	(15,078)	(4,440)	1
26	Accum. Depr. - Storage	(401,985)	(64,828)	(195,682)	(6,432)	(2,571)	(18,312)	(18,383)	(27,794)	(56,630)	(11,353)	4
27	Accum. Depr. - Transmission	(1,072,226)	(219,316)	(703,093)	(19,354)	(5,736)	(40,533)	(25,036)	(25,396)	(14,945)	(18,817)	3
28	Accum. Depr. - Distribution	(966,574)	(197,706)	(633,814)	(17,447)	(5,171)	(36,539)	(22,569)	(22,893)	(13,472)	(16,962)	12
29	Accum. Depr. - Dist. Mains (2)	(46,276)	(9,148)	(28,984)	(827)	(262)	(1,779)	(1,254)	(1,473)	(1,658)	(891)	12
30	Accum. Depr. - Intangible	(209,996)	(41,514)	(131,524)	(3,752)	(1,190)	(8,072)	(5,691)	(6,886)	(7,524)	(4,044)	13
31	Accum. Depr. - General	-	-	-	-	-	-	-	-	-	-	13
32	Accum. Depr. - Future Use	-	-	-	-	-	-	-	-	-	-	13
33	WC-Taxes	817,999	161,709	512,325	14,614	4,637	31,442	22,166	26,045	29,308	15,751	13
34	WC-Rev Rec&Pay	(12,700)	(2,754)	(8,518)	(263)	(79)	(296)	(199)	(218)	(259)	(114)	13
35	WC- Sales Storage	24,941	6,132	17,945	624	240	-	-	-	-	-	15
36												1
37	Total Rate Base	\$ 7,990,433	\$ 1,582,118	\$ 5,009,426	\$ 143,122	\$ 45,513	\$ 305,455	\$ 215,420	\$ 253,226	\$ 283,009	\$ 153,143	

(1) Mains Split based on percentages calculated in Wp HJM-15  
(2) Allocator changed from 12A to 12

Source: Col. (b): WP HJM-7 and Company Books and Records (Plant) HJM-4 (Working Capital); Col. (c) to (l) = Col. (b) \* Alloc. Factor Percentage on Page 7.

Michigan Public Service Commission  
DTE Gas Company  
Alternate Cost of Service Study  
Operating Expense Allocation  
(\$000)

Case No: U-21973  
Exhibit: S-16  
Schedule: F1  
Witness: K. S. Krause  
Page: 4 of 8

Line No.	(a) Description	(b) Total Company	(c) Rate GS-1/GS-2	(d) Rate A	(e) Rate 2A	(f) Rate S	(g) Rate ST	(h) Rate LT	(i) Rate XLT	(j) Rate XXLT	(k) Exelon	(l) Allocation Schedule
<b>Operating Expenses</b>												
1	Cost of Gas	18,436	4,533	13,265	461	177	-	-	-	-	-	1
2	O&M Production	-	-	-	-	-	-	-	-	-	-	1
3	Storage	11,508	2,231	6,657	223	88	366	364	549	796	-	4
4	Transmission	115,077	18,558	56,018	1,841	736	5,242	5,263	7,957	16,212	234	4
5	<b>Distribution (2)</b>	<b>146,390</b>	<b>29,943</b>	<b>95,993</b>	<b>2,642</b>	<b>783</b>	<b>5,534</b>	<b>3,418</b>	<b>3,467</b>	<b>2,040</b>	<b>2,569</b>	3
6	Lost & Company Use Gas	27,838	6,845	20,029	696	268	-	-	-	-	-	12
7	Customer Accounts - Supv.	1,466	324	1,091	25	4	16	4	1	0	0	1
8	Meter Reading Expenses	5,144	1,136	3,828	88	15	57	13	5	1	1	5
9	Customer Records	37,082	8,192	27,591	631	108	411	94	34	9	13	5
10	Merchant Fees	-	-	-	-	-	-	-	-	-	-	5
11	Customer Accts. - Other	42,865	2,866	39,789	187	7	14	3	1	0	0	8
12	Customer Assistance - Supv.	0	0	0	0	0	0	0	0	0	0	8
13	Customer Services	2,880	193	2,674	13	0	1	0	0	0	0	8
14	Customer Communications	(619)	-	(616)	(3)	-	-	-	-	-	-	10
15	Misc Customer Exp	2,416	162	2,243	11	0	1	0	0	0	0	8
16	A&G Expense	133,026	23,231	85,930	2,066	636	4,252	3,345	4,388	6,961	2,217	17
17	Depr Production	-	-	-	-	-	-	-	-	-	-	1
18	Storage	16,503	3,199	9,547	320	126	525	522	787	1,141	336	4
19	Transmission	21,990	3,546	10,705	352	141	1,002	1,006	1,520	3,098	621	3
20	Distribution	95,802	19,596	62,820	1,729	513	3,622	2,237	2,269	1,335	1,661	12
21	<b>Distribution - Mains (2)</b>	<b>86,362</b>	<b>17,665</b>	<b>56,630</b>	<b>1,559</b>	<b>462</b>	<b>3,265</b>	<b>2,017</b>	<b>2,045</b>	<b>1,204</b>	<b>1,516</b>	12
22	General	22,766	4,501	14,259	407	129	875	617	725	816	438	13
23	Amort of Intangible Pnt.	9,962	1,969	6,239	178	56	383	270	317	357	192	13
24	Amort of Reg. Debts	(4,883)	(853)	(3,154)	(76)	(23)	(156)	(123)	(161)	(256)	(81)	17
25	Property Taxes	132,141	26,123	82,762	2,361	749	5,079	3,581	4,207	4,735	2,544	13
26	Other Taxes	5,092	1,007	3,189	91	29	196	138	162	182	98	13
27	Payroll Taxes	12,270	2,143	7,926	191	59	392	309	405	642	204	17
28	State/City Income Taxes	17,807	3,526	11,164	319	101	681	480	564	631	341	18
29	Operating Expenses	\$ 959,321	\$ 180,633	\$ 616,578	\$ 16,311	\$ 5,164	\$ 31,757	\$ 23,555	\$ 29,242	\$ 39,904	\$ 16,177	
30	Operating Expenses											

(2) Allocator changed from 12A to 12

Source: Col. (b): WP HJM-3 and Company Books and Records; Col. (c) to (l) = Col. (b) \* Alloc. Factor Percentage on Page 7.

Michigan Public Service Commission  
DTE Gas Company  
Alternate Cost of Service Study  
Revenue Requirement By Rate Class  
(\$000)

Case No: U-21973  
Exhibit: S-16  
Schedule: F1  
Witness: K. S. Krause  
Page: 5 of 8

Line No.	(a) Description	(b) Total Company	(c) Rate GS-1/GS-2	(d) Rate A	(e) Rate 2A	(f) Rate S	(g) Rate ST	(h) Rate LT	(i) Rate XLT	(j) Rate XXLT	(k) Exelon	(l) Allocation Schedule
<b>Revenue Requirement</b>												
1	Operating Expenses	\$ 959,321	\$ 180,633	\$ 616,578	\$ 16,311	\$ 5,164	\$ 31,757	\$ 23,555	\$ 29,242	\$ 39,904	\$ 16,177	18
2	Amort. Of Debt Disc.	1,885	373	1,182	34	11	72	51	60	67	36	36
3	AFUDC	(12,988)	(2,570)	(8,058)	(237)	(79)	(480)	(357)	(442)	(516)	(250)	14
4	Income Required	512,464	101,469	321,278	9,179	2,919	19,590	13,816	16,241	18,151	9,822	18
5	Federal Income Tax	48,985	11,890	31,256	1,120	83	2,346	1,217	778	(30)	326	22
6	TCJA Amortization	(12,424)	(2,460)	(7,789)	(223)	(71)	(475)	(335)	(394)	(440)	(238)	18
7	Subtotal - COS	\$ 1,497,244	\$ 289,335	\$ 954,446	\$ 26,185	\$ 8,028	\$ 52,811	\$ 37,946	\$ 45,484	\$ 57,136	\$ 25,873	
8	Uncollectibles	23,540	4,896	15,547	461	154	597	429	514	646	293	20
9	Total Cost of Service	\$ 1,520,783	\$ 294,231	\$ 969,994	\$ 26,646	\$ 8,182	\$ 53,408	\$ 38,376	\$ 45,999	\$ 57,782	\$ 26,165	
10												
11	Storage Revenue	\$ (56,601)	\$ (10,971)	\$ (32,743)	\$ (1,099)	\$ (433)	\$ (1,801)	\$ (1,789)	\$ (2,698)	\$ (3,914)	\$ (1,153)	4
12	Off System Transp. Revenue	(78,489)	(12,658)	(38,208)	(1,256)	(502)	(3,576)	(3,589)	(5,427)	(11,057)	(2,217)	3
13	Subtotal - Midstream	\$ (135,090)	\$ (23,629)	\$ (70,951)	\$ (2,354)	\$ (935)	\$ (5,377)	\$ (5,378)	\$ (8,125)	\$ (14,971)	\$ (3,389)	
14	Appliance Service Programs	\$ (108,546)	\$ (22,202)	\$ (71,177)	\$ (1,959)	\$ (581)	\$ (4,103)	\$ (2,535)	\$ (2,571)	\$ (1,513)	\$ (1,905)	12
15	Gas-in-Kind Revenue	(21,767)	(5,352)	(15,661)	(544)	(209)	-	-	-	-	-	1
16	Other Revenue	(16,311)	(3,152)	(10,398)	(285)	(87)	(575)	(413)	(496)	(622)	(282)	19
17	Blue Lake Pipeline	(1,005)	(194)	(641)	(18)	(5)	(35)	(25)	(31)	(38)	(17)	19
18	Vector Pipeline	(2,727)	(527)	(1,739)	(48)	(15)	(96)	(69)	(83)	(104)	(47)	19
19	Subtotal - Other Revenue	\$ (150,356)	\$ (31,427)	\$ (99,615)	\$ (2,854)	\$ (898)	\$ (4,810)	\$ (3,043)	\$ (3,180)	\$ (2,278)	\$ (2,251)	
20	Low Income Assist. Pilot	\$ 28,776	\$ 5,986	\$ 19,006	\$ 564	\$ 189	\$ 730	\$ 525	\$ 629	\$ 790	\$ 358	20
21	Low Income Assist. Credit	(28,776)		(28,776)								20
22	Less: Provision for Rt Refund	1,793	373	1,184	35	12	45	33	39	49	22	
23	Customer Discount											
24	Re Alloc Cust. Discount											
25	Standby Chgs. / Min Vol. Rev.	(2,434)	(7)	-	-	-	(434)	(770)	(125)	(1,097)	-	Direct
26	Subtotal - Other Dist. Rev.	\$ (641)	\$ 6,351	\$ (8,586)	\$ 599	\$ 200	\$ 341	\$ (212)	\$ 543	\$ (256)	\$ 380	
27	Revenue Requirement	\$ 1,234,696	\$ 245,526	\$ 790,841	\$ 22,036	\$ 6,550	\$ 43,562	\$ 29,743	\$ 35,237	\$ 40,276	\$ 20,925	

Source: Col. (b); WP HJM-3 and Company Books and Records; Col. (c) to (l) = Col. (b) \* Alloc. Factor Percentage on Page 7.

Alt Rev Req Lockdown \$ 1,296,924 \$ 257,138 \$ 830,582 \$ 22,176 \$ 6,883 \$ 46,192 \$ 31,589 \$ 37,491 \$ 42,665 \$ 22,208

Michigan Public Service Commission  
DTE Gas Company  
Alternate Cost of Service Study  
Allocation Factors

Case No: U-21973  
Exhibit: S-16  
Schedule: F1  
Witness: K. S. Krause  
Page: 6 of 8

Line No.	(a) Description	(b) Total Company	(c) Rate GS-1/GS-2	(d) Rate A	(e) Rate 2A	(f) Rate S	(g) Rate ST	(h) Rate LT	(i) Rate XLT	(j) Rate XXLT	(k) Exelon	(l) Allocation Schedule
1	Commodity	100.0000%	24.587%	71.950%	2.500%	0.962%	0.000%	0.000%	0.000%	0.000%	0.000%	1
2	Throughput	100.0000%	12.613%	36.909%	1.283%	0.494%	5.397%	6.107%	9.459%	24.392%	3.347%	2
3	Average & Peak	100.0000%	16.127%	48.679%	1.600%	0.639%	4.555%	4.573%	6.914%	14.088%	2.824%	3
3T	A&P w/o Trans Vol	100.0000%	17.093%	51.611%	1.696%	0.678%	4.811%	4.461%	6.397%	10.273%	2.979%	3T
3H	A&P w/o Trans + Hi Dist Vol	100.0000%	20.034%	60.938%	2.004%	0.795%	5.228%	3.849%	6.338%	0.000%	3.414%	3H
4	Storage	100.0000%	19.384%	57.850%	1.941%	0.765%	3.183%	3.160%	4.767%	6.915%	2.036%	4
5	Weighted Customers - All	100.0000%	22.091%	74.406%	1.702%	0.290%	1.108%	0.254%	0.000%	0.024%	0.036%	5
6	Weighted Customers - R & C	100.0000%	22.430%	75.548%	1.728%	0.295%	0.000%	0.000%	0.000%	0.000%	0.000%	6
7	Weighted Customers - LV	100.0000%	0.000%	0.000%	0.000%	0.000%	73.259%	16.770%	6.018%	1.584%	2.369%	7
8	Customer - All	100.0000%	6.686%	92.824%	0.435%	0.016%	0.032%	0.006%	0.001%	0.000%	0.000%	8
9	Customer - R & C	100.0000%	6.686%	92.861%	0.435%	0.016%	0.000%	0.000%	0.000%	0.000%	0.000%	9
10	Customer - Res.	100.0000%	0.000%	99.533%	0.467%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	10
11	Customer Related Plant	100.0000%	21.714%	73.138%	1.673%	0.285%	2.337%	0.535%	0.192%	0.051%	0.076%	11
12	Distribution Plant	100.0000%	20.454%	65.573%	1.805%	0.535%	3.780%	2.335%	2.369%	1.394%	1.755%	12
12A	Dist Plant no XXLT	100.0000%	20.743%	66.500%	1.831%	0.543%	3.834%	2.368%	2.402%	1.904%	1.780%	12A
13	Plant in Service	100.0000%	19.769%	62.632%	1.787%	0.567%	3.844%	2.710%	3.184%	3.583%	1.926%	13
14	CWIP	100.0000%	19.788%	62.044%	1.822%	0.605%	3.693%	2.751%	3.402%	3.971%	1.924%	14
15	Revenue	100.0000%	21.686%	67.071%	2.073%	0.626%	2.329%	1.565%	1.713%	2.039%	0.898%	15
16	Revenue Less Cost of Gas	100.0000%	20.091%	64.389%	1.838%	0.441%	3.610%	2.425%	2.655%	3.159%	1.392%	16
17	O&M Expense Less Gas	100.0000%	17.464%	64.597%	1.553%	0.478%	3.196%	2.514%	3.298%	5.233%	1.666%	17
18	Rate Base	100.0000%	19.800%	62.693%	1.791%	0.570%	3.823%	2.696%	3.169%	3.542%	1.917%	18
19	COSS Allocation	100.0000%	19.325%	63.747%	1.749%	0.536%	3.527%	2.534%	3.038%	3.816%	1.728%	19
20	COSS + COG Allocation	100.0000%	20.801%	66.048%	1.960%	0.656%	2.538%	1.823%	2.186%	2.746%	1.243%	20
21	Open	0.0000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	21
22	Pre-Tax NOI	100.0000%	24.273%	63.807%	2.286%	0.169%	4.789%	2.484%	1.588%	-0.061%	0.665%	22

Source: Exh. A-16, Sch. F1.2 and Exh. A-24, Sch. N1 pages 7 & 8

Michigan Public Service Commission  
DTE Gas Company  
Alternate Cost of Service Study  
Average & Peak Excluding Transmission-Served Volumes  
Allocator 3T

Case No: U-21973  
Exhibit: S-16  
Schedule: F1  
Witness: K. S. Krause  
Page: 7 of 8

Line No.	(a) Average Demand	(b) Annual Demand	(c) Direct Served Transmission	(d) Revised Annual Demand	(e) Daily Demand	(f) % of Total	(g) % of Average Portion	(h) % of Class Total
	(1)	(2)	(3)	(4)	(5)	(6)		
1	Rate GS-1/GS-2 - General	39,158,210	16,704	39,141,506	107,237	13.87%	4.46%	0.0%
2	Rate A - Residential	114,588,657	44,197	114,544,460	313,820	40.59%	13.06%	0.0%
3	Rate 2A - Multi-Family	3,981,979	285	3,981,693	10,909	1.41%	0.45%	0.0%
4	Rate S - Schools	1,532,824	-	1,532,824	4,200	0.54%	0.17%	0.0%
5	Rate ST Transportation	16,756,012	1,201	16,754,811	45,904	5.94%	1.91%	0.0%
6	Rate LT Transportation	18,961,456	1,423,587	17,537,869	48,049	6.21%	2.00%	7.5%
7	Rate XLT Transportation	29,366,915	3,598,537	25,768,378	70,598	9.13%	2.94%	12.3%
8	Rate XXL Transportation	75,728,098	23,163,125	52,564,973	144,014	18.63%	5.99%	30.6%
9	Exelon	10,392,522	13,715	10,378,807	28,435	3.68%	1.18%	0.1%
10	Total	310,466,673	28,261,351	282,205,322	773,165	100.00%	32.18%	

	Peak Day Demand	Direct Served Transmission	Revised Peak Day Demand	% of Total	% of Peak Portion	
11	Rate GS-1/GS-2 - General	447,598	191	447,408	18.62%	12.63%
12	Rate A - Residential	1,366,077	527	1,365,550	56.84%	38.55%
13	Rate 2A - Multi-Family	44,009	3	44,006	1.83%	1.24%
14	Rate S - Schools	17,831	-	17,831	0.74%	0.50%
15	Rate ST Transportation	102,757	7	102,750	4.28%	2.90%
16	Rate LT Transportation	94,257	7,077	87,180	3.63%	2.46%
17	Rate XLT Transportation	139,606	17,107	122,499	5.10%	3.46%
18	Rate XXL Transportation	218,370	66,793	151,577	6.31%	4.28%
19	Exelon	63,694	84	63,610	2.65%	1.80%
20	Total	2,494,200	91,789	2,402,411	100.00%	67.82%

	Average and Peak	Schedule 3T
21	Rate GS-1/GS-2 - General	17.09%
22	Rate A - Residential	51.61%
23	Rate 2A - Multi-Family	1.70%
24	Rate S - Schools	0.68%
25	Rate ST Transportation	4.81%
26	Rate LT Transportation	4.46%
27	Rate XLT Transportation	6.40%
28	Rate XXL Transportation	10.27%
29	Exelon	2.98%
30	Total	100.00%

Source: WP HJM-16

Michigan Public Service Commission  
DTE Gas Company  
Alternate Cost of Service Study  
Average & Peak Excluding Transmission and High-Pressure Served Volumes  
Allocator 3H

Case No: U-21973  
Exhibit: S-16  
Schedule: F1  
Witness: K. S. Krause  
Page: 8 of 8

Line No.	(a) Average Demand	(b) Annual Demand	(c) Direct Served Transmission & High Pressure	(d) Revised Annual Demand	(e) Daily Demand	(f) % of Total	(g) % of Average Portion	(g) % of Class Total
	(1)	(2)	(3)	(4)	(5)	(6)		
1	Rate GS-1/GS-2 - General	39,158,210	354,445	38,803,765	106,312	18.45%	4.94%	0.9%
2	Rate A - Residential	114,588,657	260,333	114,328,324	313,228	54.37%	14.56%	0.2%
3	Rate 2A - Multi-Family	3,981,979	752	3,981,227	10,907	1.89%	0.51%	0.0%
4	Rate S - Schools	1,532,824	13,753	1,519,071	4,162	0.72%	0.19%	0.9%
5	Rate ST Transportation	16,756,012	1,197,837	15,558,176	42,625	7.40%	1.98%	7.1%
6	Rate LT Transportation	18,961,456	5,979,701	12,981,755	35,566	6.17%	1.65%	31.5%
7	Rate XLT Transportation	29,366,915	16,436,607	12,930,308	35,426	6.15%	1.65%	56.0%
8	Rate XXL Transportation	75,728,098	75,728,098	-	-	0.00%	0.00%	100.0%
9	Exelon	10,392,522	226,932	10,165,590	27,851	4.83%	1.29%	2.2%
10	Total	310,466,673	100,198,456	210,268,217	576,077	100.00%	26.77%	

	Peak Day Demand	Direct Served Transmission & High Pressure	Revised Peak Day Demand	% of Total	% of Peak Portion	
11	Rate GS-1/GS-2 - General	447,598	4,051	443,547	20.61%	15.09%
12	Rate A - Residential	1,366,077	3,104	1,362,973	63.34%	46.38%
13	Rate 2A - Multi-Family	44,009	8	44,001	2.04%	1.50%
14	Rate S - Schools	17,831	160	17,671	0.82%	0.60%
15	Rate ST Transportation	102,757	7,346	95,411	4.43%	3.25%
16	Rate LT Transportation	94,257	29,725	64,532	3.00%	2.20%
17	Rate XLT Transportation	139,606	78,137	61,469	2.86%	2.09%
18	Rate XXL Transportation	218,370	218,370	0	0.00%	0.00%
19	Exelon	63,694	1,391	62,303	2.90%	2.12%
20	Total	2,494,200	342,293	2,151,907	100.00%	73.23%

	Average and Peak	Schedule 3H
21	Rate GS-1/GS-2 - General	20.03%
22	Rate A - Residential	60.94%
23	Rate 2A - Multi-Family	2.00%
24	Rate S - Schools	0.79%
25	Rate ST Transportation	5.23%
26	Rate LT Transportation	3.85%
27	Rate XLT Transportation	3.74%
28	Rate XXL Transportation	0.00%
29	Exelon	3.41%
30	Total	100.00%

Source: WP HJM-16

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 1**  
**Commodity (MMcf)**

Case No: U-21973  
 Exhibit: S-16  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 1 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Volume</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	39,158	24.587%
2	Rate A - Residential	114,589	71.950%
3	Rate 2A - Multi-Family	3,982	2.500%
4	Rate S - Schools	1,533	0.962%
5	Rate ST Transportation		0.000%
6	Rate LT Transportation		0.000%
7	Rate XLT Transportation		0.000%
8	Rate XXLT Transportation		0.000%
9	Exelon		0.000%
10	Total	<u>159,262</u>	<u>100.000%</u>

Source: Workpaper HJM-1

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 2**  
**Throughput (MMcf)**

Case No: U-21973  
 Exhibit: S-16  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 2 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Volume</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	39,158	12.613%
2	Rate A - Residential	114,589	36.909%
3	Rate 2A - Multi-Family	3,982	1.283%
4	Rate S - Schools	1,533	0.494%
5	Rate ST Transportation	16,756	5.397%
6	Rate LT Transportation	18,961	6.107%
7	Rate XLT Transportation	29,367	9.459%
8	Rate XXLT Transportation	75,728	24.392%
9	Exelon	10,393	3.347%
10	Total	<u>310,467</u>	<u>100.000%</u>

Source: Workpaper HJM-1

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 3  
Average and Peak

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 3 of 22

Line No.	(a) Average Demand	(b) Annual Demand	(c) Daily Demand	(d) % of Total	(e) % of Average Portion
1	Rate GS-1/GS-2 - General	39,158,210	107,283	12.613%	4.301%
2	Rate A - Residential	114,588,657	313,942	36.909%	12.587%
3	Rate 2A - Multi-Family	3,981,979	10,910	1.283%	0.437%
4	Rate S - Schools	1,532,824	4,200	0.494%	0.168%
5	Rate ST Transportation	16,756,012	45,907	5.397%	1.841%
6	Rate LT Transportation	18,961,456	51,949	6.107%	2.083%
7	Rate XLT Transportation	29,366,915	80,457	9.459%	3.226%
8	Rate XXLT Transportation	75,728,098	207,474	24.392%	8.318%
9	Exelon	10,392,522	28,473	3.347%	1.142%
10	Total	310,466,673	850,594	100.000%	34.103%

	Peak Demand	Peak Day Demand	% of Total	% of Peak Portion
11	Rate GS-1/GS-2 - General	447,598	17.946%	11.826%
12	Rate A - Residential	1,366,077	54.770%	36.092%
13	Rate 2A - Multi-Family	44,009	1.764%	1.163%
14	Rate S - Schools	17,831	0.715%	0.471%
15	Rate ST Transportation	102,757	4.120%	2.715%
16	Rate LT Transportation	94,257	3.779%	2.490%
17	Rate XLT Transportation	139,606	5.597%	3.688%
18	Rate XXLT Transportation	218,370	8.755%	5.769%
19	Exelon	63,694	2.554%	1.683%
20	Total	2,494,200	100.000%	65.897%

	Average and Peak	% of Average and Peak
21	Rate GS-1/GS-2 - General	16.127%
22	Rate A - Residential	48.679%
23	Rate 2A - Multi-Family	1.600%
24	Rate S - Schools	0.639%
25	Rate ST Transportation	4.555%
26	Rate LT Transportation	4.573%
27	Rate XLT Transportation	6.914%
28	Rate XXLT Transportation	14.088%
29	Exelon	2.824%
30	Total	100.000%

Source: Page 2 and Workpaper HJM-1

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 4  
Storage Demand

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 4 of 22

Line No.	(a) Rate Class	(b) Peak Day Volume	(c) 50% Peak Allocation	(d) Annual Storage Cap.	(e) 50% Annual Allocation	(f) % of Total
1	Rate GS-1/GS-2 - General	447,598	8.973%	16,449	10.411%	19.384%
2	Rate A - Residential	1,366,077	27.385%	48,135	30.465%	57.850%
3	Rate 2A - Multi-Family	44,009	0.882%	1,673	1.059%	1.941%
4	Rate S - Schools	17,831	0.357%	644	0.408%	0.765%
5	Rate ST Transportation	102,757	2.060%	1,774	1.123%	3.183%
6	Rate LT Transportation	94,257	1.890%	2,008	1.271%	3.160%
7	Rate XLT Transportation	139,606	2.799%	3,109	1.968%	4.767%
8	Rate XXLT Transportation	218,370	4.378%	4,009	2.537%	6.915%
9	Exelon	63,694	1.277%	1,200	0.759%	2.036%
10	Total	<u>2,494,200</u>	<u>50.000%</u>	<u>79,000</u>	<u>50.000%</u>	<u>100.000%</u>

Source: Page 3, Company Books and Records and Workpaper HJM-1

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 5  
Weighted Customers - All

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 5 of 22

Line No.	(a) Rate Class	(b) # of Customers	(c) Weighting Factors	(d) Weighted Customers	(e) % of Total
1	Rate GS-1/GS-2 - General	91,227	4.12	376,047	22.091%
2	Rate A - Residential	1,266,602	1.00	1,266,602	74.406%
3	Rate 2A - Multi-Family	5,940	4.88	28,969	1.702%
4	Rate S - Schools	214	23.07	4,939	0.290%
5	Rate ST Transportation	433	43.54	18,855	1.108%
6	Rate LT Transportation	80	53.95	4,316	0.254%
7	Rate XLT Transportation	19	81.52	1,549	0.091%
8	Rate XXLT Transportation	5	81.52	408	0.024%
9	Exelon	1	609.82	610	0.036%
10	Total	<u>1,364,521</u>		<u>1,702,295</u>	<u>100.000%</u>

Source: Workpaper HJM-2

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 6  
Weighted Customers - R & C

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 6 of 22

Line No.	(a) Rate Class	(b) # of Customers	(c) Weighting Factors	(d) Weighted Customers	(e) % of Total
1	Rate GS-1/GS-2 - General	91,227	4.12	376,047	22.430%
2	Rate A - Residential	1,266,602	1.00	1,266,602	75.548%
3	Rate 2A - Multi-Family	5,940	4.88	28,969	1.728%
4	Rate S - Schools	214	23.07	4,939	0.295%
5	Rate ST Transportation	-	43.54	-	0.000%
6	Rate LT Transportation	-	53.95	-	0.000%
7	Rate XLT Transportation	-	81.52	-	0.000%
8	Rate XXLT Transportation	-	81.52	-	0.000%
9	Exelon	-	609.82	-	0.000%
10	Total	<u>1,363,983</u>		<u>1,676,558</u>	<u>100.000%</u>

Source: Workpaper HJM-2

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 7  
Weighted Customers - LV

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 7 of 22

Line No.	(a) Rate Class	(b) # of Customers	(c) Weighting Factors	(d) Weighted Customers	(e) % of Total
1	Rate GS-1/GS-2 - General	-	4.12	-	0.000%
2	Rate A - Residential	-	1.00	-	0.000%
3	Rate 2A - Multi-Family	-	4.88	-	0.000%
4	Rate S - Schools	-	23.07	-	0.000%
5	Rate ST Transportation	433	43.54	18,855	73.259%
6	Rate LT Transportation	80	53.95	4,316	16.770%
7	Rate XLT Transportation	19	81.52	1,549	6.018%
8	Rate XXLT Transportation	5	81.52	408	1.584%
9	Exelon	1	609.82	610	2.369%
10	Total	<u>538</u>		<u>25,737</u>	<u>100.000%</u>

Source: Workpaper HJM-2

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 8  
Customers - All

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 8 of 22

Line No.	(a) Rate Class	(b) # of Customers	(c) % of Total
1	Rate GS-1/GS-2 - General	91,227	6.686%
2	Rate A - Residential	1,266,602	92.824%
3	Rate 2A - Multi-Family	5,940	0.435%
4	Rate S - Schools	214	0.016%
5	Rate ST Transportation	433	0.032%
6	Rate LT Transportation	80	0.006%
7	Rate XLT Transportation	19	0.001%
8	Rate XXLT Transportation	5	0.000%
9	Exelon	1	0.000%
10	Total	<u>1,364,521</u>	<u>100.000%</u>

Source: Workpaper HJM-2

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 9  
Customers - R & C

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 9 of 22

	(a)	(b)	(c)
Line No.	Rate Class	# of Customers	% of Total
1	Rate GS-1/GS-2 - General	91,227	6.688%
2	Rate A - Residential	1,266,602	92.861%
3	Rate 2A - Multi-Family	5,940	0.435%
4	Rate S - Schools	214	0.016%
5	Rate ST Transportation	-	0.000%
6	Rate LT Transportation	-	0.000%
7	Rate XLT Transportation	-	0.000%
8	Rate XXLT Transportation	-	0.000%
9	Exelon	-	0.000%
10	Total	<u>1,363,983</u>	<u>100.000%</u>

Source: Workpaper HJM-2

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 10  
Customers - Residential

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 10 of 22

Line No.	(a) Rate Class	(b) # of Customers	(c) % of Total
1	Rate GS-1/GS-2 - General	-	0.000%
2	Rate A - Residential	1,266,602	99.533%
3	Rate 2A - Multi-Family	5,940	0.467%
4	Rate S - Schools	-	0.000%
5	Rate ST Transportation	-	0.000%
6	Rate LT Transportation	-	0.000%
7	Rate XLT Transportation	-	0.000%
8	Rate XXLT Transportation	-	0.000%
9	Exelon	-	0.000%
10	Total	<u>1,272,542</u>	<u>100.000%</u>

Source: Workpaper HJM-2

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 11**  
**Customer Related Plant**  
**(\$000)**

Case No: U-21973  
 Exhibit: S-16  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 11 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	734,039	21.714%
2	Rate A - Residential	2,472,389	73.138%
3	Rate 2A - Multi-Family	56,548	1.673%
4	Rate S - Schools	9,641	0.285%
5	Rate ST Transportation	78,990	2.337%
6	Rate LT Transportation	18,081	0.535%
7	Rate XLT Transportation	6,489	0.192%
8	Rate XXLT Transportation	1,708	0.051%
9	Exelon	2,555	0.076%
10	Total	<u>3,380,439</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 1, Line 13

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 12  
Distribution Plant  
(\$000)

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 12 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	1,441,246	20.454%
2	Rate A - Residential	4,620,408	65.573%
3	Rate 2A - Multi-Family	127,187	1.805%
4	Rate S - Schools	37,695	0.535%
5	Rate ST Transportation	266,366	3.780%
6	Rate LT Transportation	164,527	2.335%
7	Rate XLT Transportation	166,890	2.369%
8	Rate XXLT Transportation	98,210	1.394%
9	Exelon	123,653	1.755%
10	Total	<u>7,046,183</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 1, Line 15

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 13**  
**Plant in Service**  
**(\$000)**

Case No: U-21973  
 Exhibit: S-16  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 13 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	1,774,145	19.769%
2	Rate A - Residential	5,620,819	62.632%
3	Rate 2A - Multi-Family	160,336	1.787%
4	Rate S - Schools	50,871	0.567%
5	Rate ST Transportation	344,961	3.844%
6	Rate LT Transportation	243,192	2.710%
7	Rate XLT Transportation	285,748	3.184%
8	Rate XXLT Transportation	321,547	3.583%
9	Exelon	172,807	1.926%
10	Total	<u>8,974,426</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 1, Line 17

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 14**  
**Construction Work in Progress**  
**(\$000)**

Case No: U-21973  
 Exhibit: S-16  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 14 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	106,089	19.788%
2	Rate A - Residential	332,638	62.044%
3	Rate 2A - Multi-Family	9,770	1.822%
4	Rate S - Schools	3,241	0.605%
5	Rate ST Transportation	19,799	3.693%
6	Rate LT Transportation	14,747	2.751%
7	Rate XLT Transportation	18,238	3.402%
8	Rate XXLT Transportation	21,292	3.971%
9	Exelon	10,315	1.924%
10	Total	<u>536,129</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 3, Lines 18-23

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 15  
Revenue  
(\$000)

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 15 of 22

	(a)	(b)	(c)	(d)	(e)
Line No.	Rate Class	Amount	Cost of Gas (1)	Incl. COG	% of Total
1	Rate GS-1/GS-2 - General	213,343	143,543	356,887	21.686%
2	Rate A - Residential	683,744	420,051	1,103,795	67.071%
3	Rate 2A - Multi-Family	19,519	14,597	34,116	2.073%
4	Rate S - Schools	4,683	5,619	10,302	0.626%
5	Rate ST Transportation	38,334	-	38,334	2.329%
6	Rate LT Transportation	25,751	-	25,751	1.565%
7	Rate XLT Transportation	28,189	-	28,189	1.713%
8	Rate XXLT Transportation	33,550	-	33,550	2.039%
9	Exelon	14,784	-	14,784	0.898%
10	Total	<u>1,061,898</u>	<u>583,810</u>	<u>1,645,708</u>	<u>100.000%</u>

(1) Cost of Gas included for GCC customers

Source: Col. (b): HJM-8; Col. (c): Page 1 Priced at COG of \$3.6657

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 16**  
**Revenue Less Cost of Gas**  
**(\$000)**

Case No: U-21973  
 Exhibit: S-16  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 16 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	213,343	20.091%
2	Rate A - Residential	683,744	64.389%
3	Rate 2A - Multi-Family	19,519	1.838%
4	Rate S - Schools	4,683	0.441%
5	Rate ST Transportation	38,334	3.610%
6	Rate LT Transportation	25,751	2.425%
7	Rate XLT Transportation	28,189	2.655%
8	Rate XXLT Transportation	33,550	3.159%
9	Exelon	14,784	1.392%
10	Total	<u>1,061,898</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.2, Page 15, Col. (b)

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 17  
O&M Less Gas  
(\$000)

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 17 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	63,604	17.464%
2	Rate A - Residential	235,267	64.597%
3	Rate 2A - Multi-Family	5,657	1.553%
4	Rate S - Schools	1,741	0.478%
5	Rate ST Transportation	11,642	3.196%
6	Rate LT Transportation	9,158	2.514%
7	Rate XLT Transportation	12,013	3.298%
8	Rate XXLT Transportation	19,058	5.233%
9	Exelon	6,069	1.666%
10	Total	<u>364,209</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 2, Line 16 less Line 5

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 18**  
**Rate Base**  
**(\$000)**

Case No: U-21973  
 Exhibit: S-16  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 18 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	1,582,118	19.800%
2	Rate A - Residential	5,009,426	62.693%
3	Rate 2A - Multi-Family	143,122	1.791%
4	Rate S - Schools	45,513	0.570%
5	Rate ST Transportation	305,455	3.823%
6	Rate LT Transportation	215,420	2.696%
7	Rate XLT Transportation	253,226	3.169%
8	Rate XXLT Transportation	283,009	3.542%
9	Exelon	153,143	1.917%
10	Total	<u>7,990,433</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 3, Line 36

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 19  
Total COS Less Uncollectibles  
(\$000)

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 19 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	289,335	19.325%
2	Rate A - Residential	954,446	63.747%
3	Rate 2A - Multi-Family	26,185	1.749%
4	Rate S - Schools	8,028	0.536%
5	Rate ST Transportation	52,811	3.527%
6	Rate LT Transportation	37,946	2.534%
7	Rate XLT Transportation	45,484	3.038%
8	Rate XXLT Transportation	57,136	3.816%
9	Exelon	25,873	1.728%
10	Total	<u>1,497,244</u>	<u>100.000%</u>

Source: Exh. A-16, Sch. F1.1, Page 5, Line 7

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 20  
COS + COG Allocation  
(\$000)

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 20 of 22

	(a)	(b)	(c)	(d)	(e)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>Cost of Gas (1)</b>	<b>Incl. COG</b>	<b>% of Total</b>
1	Rate GS-1/GS-2 - General	289,335	143,543	432,878	20.801%
2	Rate A - Residential	954,446	420,051	1,374,497	66.048%
3	Rate 2A - Multi-Family	26,185	14,597	40,782	1.960%
4	Rate S - Schools	8,028	5,619	13,647	0.656%
5	Rate ST Transportation	52,811	-	52,811	2.538%
6	Rate LT Transportation	37,946	-	37,946	1.823%
7	Rate XLT Transportation	45,484	-	45,484	2.186%
8	Rate XXLT Transportation	57,136	-	57,136	2.746%
9	Exelon	25,873	-	25,873	1.243%
10	Total	<u>1,497,244</u>	<u>583,810</u>	<u>2,081,054</u>	<u>100.000%</u>

(1) Cost of Gas included for GCC customers  
Source: Col. (b): Page 19; Col. (c): Page 15

**Michigan Public Service Commission**  
**DTE Gas Company**  
**Allocation Schedules for the Projected Test Year Ending 09/30/2027**  
**Allocation Schedule # 21**  
**Open for Future Use**  
**(\$000)**

Case No: U-21973  
 Exhibit: S-16  
 Schedule: F1.2  
 Witness: K. S. Krause  
 Page: 21 of 22

	(a)	(b)	(c)
<b>Line No.</b>	<b>Rate Class</b>	<b>Amount</b>	<b>% of Total</b>
1	Open for Future Use		
2			
3			
4			
5			
6			
7			
8			
9			
9			
10	Total	<u>                    </u>	<u>                    </u>
		<u>                    </u>	<u>                    </u>

Source:

Michigan Public Service Commission  
DTE Gas Company  
Allocation Schedules for the Projected Test Year Ending 09/30/2027  
Allocation Schedule # 22  
Pre-Tax NOI  
(\$000)

Case No: U-21973  
Exhibit: S-16  
Schedule: F1.2  
Witness: K. S. Krause  
Page: 22 of 22

	(a)	(b)	(c)	(d)	(e)
Line No.	Rate Class	Revenue	Expenses Less Taxes	Pre-Tax NOI	% of Total
1	Rate GS-1/GS-2 - General	213,343	147,835	65,509	24.273%
2	Rate A - Residential	683,744	511,537	172,207	63.807%
3	Rate 2A - Multi-Family	19,519	13,350	6,169	2.286%
4	Rate S - Schools	4,683	4,226	457	0.169%
5	Rate ST Transportation	38,334	25,409	12,925	4.789%
6	Rate LT Transportation	25,751	19,048	6,703	2.484%
7	Rate XLT Transportation	28,189	23,903	4,286	1.588%
8	Rate XXLT Transportation	33,550	33,715	(165)	-0.061%
9	Exelon	14,784	12,989	1,795	0.665%
10	Total	1,061,898	792,011	269,887	100.000%

Source: Col (b): Workpaper HJM-8; Col (c): A-16, F1.1, p4

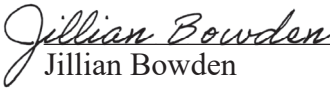
STATE OF MICHIGAN  
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

\* \* \* \* \*

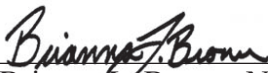
In the matter, of the application of ) DTE GAS COMPANY for authority to increase ) its rates, amend its rate schedules and rules ) governing the distribution and supply of natural ) gas, and for miscellaneous accounting authority ) <hr style="width: 100%; border: 0.5px solid black;"/>	Case No. U-21973
--	------------------

**PROOF OF SERVICE**

Jillian Bowden, being duly sworn, deposes and says that on March 16, 2026, A.D., she emailed a copy of the attached MPSC Testimony and Exhibits to the persons as shown on the attached list.

  
\_\_\_\_\_  
Jillian Bowden

Subscribed and sworn to before me this  
16<sup>th</sup> day of March 2026.

  
\_\_\_\_\_  
Brianna C. Brown, Notary Public  
State of Michigan, County of Gratiot  
Acting in the County of Eaton  
My Commission Expires: 7-4-2028

**DTE Gas Company:**

Carlton Watson  
Breanne Reitzel  
John Janiszewski  
Andrea Hayden  
[carlton.watson@dteenergy.com](mailto:carlton.watson@dteenergy.com)  
[breanne.reitzel@dteenergy.com](mailto:breanne.reitzel@dteenergy.com)  
[john.janiszewski@dteenergy.com](mailto:john.janiszewski@dteenergy.com)  
[andrea.hayden@dteenergy.com](mailto:andrea.hayden@dteenergy.com)  
[mpscfilings@dteenergy.com](mailto:mpscfilings@dteenergy.com)

**MPSC Staff:**

Adam Cozort  
Anna Stirling  
Heather Durian  
Michael Orris  
Lori Mayabb  
[cozortal@michigan.gov](mailto:cozortal@michigan.gov)  
[stirlinga1@michigan.gov](mailto:stirlinga1@michigan.gov)  
[durianh@michigan.gov](mailto:durianh@michigan.gov)  
[orrism@michigan.gov](mailto:orrism@michigan.gov)  
[mayabbl@michigan.gov](mailto:mayabbl@michigan.gov)

**AG:**

Joel King  
Lucas Wollenzien  
[kingj38@michigan.gov](mailto:kingj38@michigan.gov)  
[wollenzienl@michigan.gov](mailto:wollenzienl@michigan.gov)  
[ag-enra-spec-lit@michigan.gov](mailto:ag-enra-spec-lit@michigan.gov)  
Sebastian Coppola  
[sebcoppola@corpolytics.com](mailto:sebcoppola@corpolytics.com)

**ALJ:**

Christopher Saunders  
[saundersc4@michigan.gov](mailto:saundersc4@michigan.gov)

**City of Ann Arbor:**

Valerie Jackson  
[vjackson@a2gov.org](mailto:vjackson@a2gov.org)

**UWUA, Local 223:**

Richard Mack, Jr.  
Jacob Porcarelli  
[richardmack@millercohen.com](mailto:richardmack@millercohen.com)  
[jporcarelli@millercohen.com](mailto:jporcarelli@millercohen.com)

**ABATE:**

Benjamin Holwerda  
Michael Pattwell  
Stephan Campbell  
[holwerda@clarkhill.com](mailto:holwerda@clarkhill.com)  
[mpattwell@clarkhill.com](mailto:mpattwell@clarkhill.com)  
[scampbell@clarkhill.com](mailto:scampbell@clarkhill.com)  
Jim Dauphinais  
Nicholas Witaschek  
[jdauphinais@consultbai.com](mailto:jdauphinais@consultbai.com)  
[nwitaschek@consultbai.com](mailto:nwitaschek@consultbai.com)

**MEC/CUB:**

Christopher Bzdok  
Holly Hillyer  
Natasha Fowles  
Sue Fruchey  
Sean Clark  
Rick Bunch  
Matt Bandyk  
Ellen Carlson  
Maria Soledad DeLeon  
Julielyn Gibbons  
Asa Hopkins  
Moksha Meghaney  
Alice Napoleon  
Sophie Schadler  
Peter Schultz  
Ram Veerapaneni  
Graham Wooley  
Douglas Jester  
[chris@tropospherelegal.com](mailto:chris@tropospherelegal.com)  
[holly@tropospherelegal.com](mailto:holly@tropospherelegal.com)  
[natasha@tropospherelegal.com](mailto:natasha@tropospherelegal.com)  
[sue@tropospherelegal.com](mailto:sue@tropospherelegal.com)  
[sean@tropospherelegal.com](mailto:sean@tropospherelegal.com)  
[anapoleon@synapse-energy.com](mailto:anapoleon@synapse-energy.com)  
[sschadler@synapse-energy.com](mailto:sschadler@synapse-energy.com)  
[jgibbons@5lakesenergy.com](mailto:jgibbons@5lakesenergy.com)  
[rbunsh@5lakesenergy.com](mailto:rbunsh@5lakesenergy.com)  
[plfox@varnumlaw.com](mailto:plfox@varnumlaw.com)  
[mbandyk@5lakesenergy.com](mailto:mbandyk@5lakesenergy.com)  
[ecarlson@synapse-energy.com](mailto:ecarlson@synapse-energy.com)  
[sdeleon@synapse-energy.com](mailto:sdeleon@synapse-energy.com)  
[ahopkins@synapse-energy.com](mailto:ahopkins@synapse-energy.com)  
[mmenghaney@5lakesenergy.com](mailto:mmenghaney@5lakesenergy.com)  
[ram@5lakesenergy.com](mailto:ram@5lakesenergy.com)  
[gwooley@5lakesenergy.com](mailto:gwooley@5lakesenergy.com)  
[djester@5lakesenergy.com](mailto:djester@5lakesenergy.com)

**RESA:**

Jennifer Heston

[jheston@potomaclaw.com](mailto:jheston@potomaclaw.com)

**Soulardarity/UCC/We Want Green,**

**Too:**

Amanda Urban

Mark Templeton

Alexander Miskho

Emma Young

Jacob Schuhardt

Lillian Bourne

David Elkins

Elijah Greisz

Davis Han

Heidi Peng

Veronica Tait

Jess Zellmer

[templeton@uchicago.edu](mailto:templeton@uchicago.edu)

[aurbanlaw@gmail.com](mailto:aurbanlaw@gmail.com)

[amiskho@uchicago.edu](mailto:amiskho@uchicago.edu)

[eyoung@uchicago.edu](mailto:eyoung@uchicago.edu)

[delkins@uchicago.edu](mailto:delkins@uchicago.edu)

[jschuhardt@uchicago.edu](mailto:jschuhardt@uchicago.edu)

[lillianbourne@uchicago.edu](mailto:lillianbourne@uchicago.edu)

[egreisz@uchicago.edu](mailto:egreisz@uchicago.edu)

[davishan@uchicago.edu](mailto:davishan@uchicago.edu)

[hopen@lawclinic.uchicago.edu](mailto:hopen@lawclinic.uchicago.edu)

[vtait@lawclinic.uchicago.edu](mailto:vtait@lawclinic.uchicago.edu)

[jzellmer@lawclinic.uchicago.edu](mailto:jzellmer@lawclinic.uchicago.edu)

[aclc\\_mpsc@lawclinic.uchicago.edu](mailto:aclc_mpsc@lawclinic.uchicago.edu)

**Detroit Thermal:**

Arthur LeVasseur

Troy Otto

[levasseur@fischerfranklin.com](mailto:levasseur@fischerfranklin.com)

[otto@fischerfranklin.com](mailto:otto@fischerfranklin.com)

**Billerud Americas Corporation/Energy**

**Michigan:**

Timothy Lundgren

Laura Chappelle

Justin Ooms

Pamela Fox

Timonthy Hicks

[tlundgren@varnumlaw.com](mailto:tlundgren@varnumlaw.com)

[lachappelle@varnumlaw.com](mailto:lachappelle@varnumlaw.com)

[jooms@varnumlaw.com](mailto:jooms@varnumlaw.com)

[plfox@varnumlaw.com](mailto:plfox@varnumlaw.com)

[tim.hicks@billerud.com](mailto:tim.hicks@billerud.com)