

March 16, 2026

Ms. Lisa Felice
Michigan Public Service Commission
7109 W. Saginaw Hwy.
Lansing, MI 48909

Via E-File

RE: MPSC Case No. U-21973

Dear Ms. Felice:

Attached please find the enclosed documents for filing:

- Direct Testimony Exhibit List of Michigan Environmental Council and Citizens Utility Board of Michigan (MEC-1 through MEC-28, CUB-1 through CUB-27); and
- Proof of Service.

Thank you for your assistance in this matter. If you have any questions, please feel free to contact me.

Sincerely,

Christopher M. Bzdok
chris@tropospherelegal.com

CC: Parties to Case No. U-21973

STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

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

Case No. U-21973

**DIRECT TESTIMONY EXHIBIT LIST OF
MICHIGAN ENVIRONMENTAL COUNCIL AND
CITIZENS UTILITY BOARD OF MICHIGAN**

Alice Napoleon (MEC)	
MEC-1	Resume of Alice Napoleon
MEC-2	Company Response to MECCUBDG-5.19a, b
MEC-3	Company Response to MECCUBDG-3.13
MEC-4	Company Response to FLODGD-3.31g
MEC-5	Company Response to MECCUBDG-5.16a, b, c and Att
MEC-6	Company Response to MECCUBDG-3.16f, g and Att
MEC-7	Company Response to MECCUBDG-3.22b
MEC-8	Company Response to MECCUBDG-5.17ai-iii
MEC-9C	Company Response to NDA MECCUBDG3.9a Atts
MEC-10C	NDA Company Response to NDA MECCUBDG-3.21 & Att.
MEC-11	Company Response to MECCUBDG-7.1ai, aii, bi, bii
MEC-12	Company Response to MECCUBDG-3.23d, f
MEC-13	Company Response to MECCUBDG-8.49
MEC-14C	Company Response to NDA MECCUBDG-3.29ci-xviii & Att
MEC-15	Company Response to MECCUBDG-3.28a, b
MEC-16	Company Response to MECCUBDG-8.53a
MEC-17	Company Response to MECCUBDG-3.31a and Att
MEC-18	Company Response to MECCUBDG-9.4
MEC-19	Company Response to MECCUBDG-11.4a-f and Att
MEC-20	Company Response to MECCUBDG-8.9
MEC-21	Company Response to MECCUBDG-8.21a and 8.22a
MEC-22	Company Response to MECCUBDG-8.25a-c
MEC-23	Company Response to AGDG-3.107a
MEC-24	Company Response to MECCUBDG-8.31
MEC-25	Company Response to MECCUBDG-8.34a

MEC-26	Company Response to MECCUBDG-8.37a, b
MEC-27	Company Response to AADG-2.2bvi
MEC-28	Company Response to AGDG-3.126
Moksha Menghaney (CUB)	
CUB-1	Resume of Moksha Menghaney
CUB-2	Requested Growth in O&M
CUB-3	Historical Authorized O&M vs Actuals
CUB-4	Labor Productivity
CUB-5	DTE Inflation Minus Labor Productivity
CUB-6	Total Factor Productivity
CUB-7	Projected CPI Minus TFP
CUB-8	Proposed Marketing O&M
CUB-9	Admin & General O&M
CUB-10	Pipeline Integrity O&M
CUB-11	CUB Proposed O&M Disallowance
Ram Veerapaneni (CUB)	
CUB-12	Resume of Ram Veerapaneni
CUB-13	Projected O&M Expenditures & Summary of Expenditures
Matthew Bandyk (CUB)	
CUB-14	Resume of Matthew Bandyk
CUB-15	Rate of Return
CUB-16	Equity Risk Premium
CUB-17	Beta
CUB-18	CAPM Analysis
CUB-19	Long-Term Growth Rate Sources
CUB-20	DCF (with Earnings Growth Rates)
CUB-21	DCF (with Dividend Growth Rates)
CUB-22	Long-Term Issuer Credit Ratings
CUB-23	Interest Coverage Ratios
CUB-24	CAPM for U.S. Stock Market
CUB-25	“Rate of Return Regulation Revisited” by Dunkle Werner and Jarvis
CUB-26	“Estimating Equity Risk Premiums” by Damodaran
CUB-27	“Rate of Return Equals Cost of Capital” by Ellis

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Proof of Service

On the date below, an electronic copy of **Direct Testimony Exhibit List of Michigan Environmental Council and Citizens Utility Board of Michigan (MEC-1 through MEC-28, CUB-1 through CUB-27)** was served on the following:

Name/Party	E-mail Address
ALJ Christopher S. Saunders	saundersc4@michigan.gov
DTE Gas Company Carlton D. Watson Andrea E. Hayden Breanne K. Reitzel John A. Janiszewski	mpscfilings_account@dteenergy.com carlton.watson@dteenergy.com andrea.hayden@dteenergy.com breanne.reitzel@dteenergy.com john.janiszewski@dteenergy.com
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<p>Energy Michigan, Inc, Billerud Americas Corporation Laura A. Chappelle Timothy J. Lundgren Justin K. Ooms Lydia M. Lubbers Pamela Fox</p>	<p>lachappelle@varnumlaw.com tjlundgren@varnumlaw.com jkooms@varnumlaw.com lmubbers@varnumlaw.com plfox@varnumlaw.com</p>
<p>City of Ann Arbor Valerie Jackson</p>	<p>vjackson@a2gov.org</p>
<p>Urban Core Collective, Soulardarity, We Want Green, Too, Frontline Organizations Amanda Urban Mark N. Templeton Alexandria C. Miskho Emma Young</p>	<p>aelc_mpsc@lawclinic.uchicago.edu aurbanlaw@gmail.com templeton@uchicago.edu amiskho@uchicago.edu eyoung28@uchicago.edu</p>
<p>Association of Businesses Advocating Tariff Equity Michael J. Pattwell Stephen A. Campbell Benjamin Holwerda Lauren Degnan James Dauphinais</p>	<p>mpattwell@clarkhill.com scampbell@clarkhill.com bholwerda@clarkhill.com ldegan@clarkhill.com jdauphinais@consultbai.com</p>
<p>Utility Workers Union of America, Local 223 Richard Mack, Jr. Jacob S. Porcarelli</p>	<p>richardmack@millercohen.com jporcarelli@millercohen.com</p>
<p>Michigan Environmental Council and Citizens Utility Board of Michigan Christopher M. Bzdok Holly L. Hillyer Sean C. Clark Natasha Fowles Sue Fruchey Julielyn Gibbons Rick Bunch Sophie Schadler Alice Napoleon Matt Bandyk</p>	<p>chris@tropospherelegal.com holly@tropospherelegal.com sean@tropospherelegal.com natasha@tropospherelegal.com sue@tropospherelegal.com jgibbons@5lakesenergy.com rbunch@5lakesenergy.com sschadler@synapse-energy.com anapoleon@synapse-energy.com mbandyk@5lakesenergy.com</p>

[signature page below]

The statements above are true to the best of my knowledge, information and belief.

Troposphere Legal
Counsel for MEC & CUB

Date: March 16, 2026

By: _____
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