

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

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In the matter, on the Commission's own motion,)
to consider changes in the rates of all of the)
Michigan rate-regulated electric, steam, and)
natural gas utilities to reflect the effects of the)
federal Tax Cuts and Jobs Act of 2017: **DTE**)
GAS COMPANY files an application for)
determination of Calculation C as described in)
order U-18494.)

Case No. U-20298

In the matter, on the Commission's own motion,)
to consider changes in the rates of all of the)
following Michigan rate-regulated electric,)
steam, and natural gas utilities to reflect the effects)
of the federal Tax Cuts and Jobs Act of 2017:)
ALPENA POWER COMPANY, CONSUMERS)
ENERGY COMPANY, DETROIT THERMAL, LLC,)
DTE ELECTRIC COMPANY, DTE GAS COMPANY,)
INDIANA MICHIGAN POWER COMPANY,)
NORTHERN STATES POWER COMPANY-)
WISCONSIN, UPPER PENINSULA POWER)
COMPANY, UPPER MICHIGAN ENERGY)
RESOURCES CORPORATION,)
WISCONSIN ELECTRIC POWER COMPANY,)
PRESQUE ISLE ELECTRIC & GAS CO-OP,)
MICHIGAN GAS UTILITIES CORPORATION, and)
SEMCO ENERGY GAS COMPANY.)

Case No. U-18494

At the September 13, 2018 meeting of the Michigan Public Service Commission in Lansing,
Michigan.

PRESENT: Hon. Sally A. Talberg, Chairman
Hon. Norman J. Saari, Commissioner
Hon. Rachael A. Eubanks, Commissioner

ORDER

On December 22, 2017, the Tax Cuts and Jobs Act of 2017, Pub. L. No. 115-97, 131 Stat. 2054 (TCJA) was signed into law. The TCJA contains provisions reducing the corporate tax rate and revising the federal tax structure. These new federal requirements affect the current tax expense and deferred tax accounting methods used by corporations, including utilities. Most of the provisions of the TCJA went into effect on January 1, 2018.

To ensure that all utilities account for these changes in a similar manner, on February 22, 2018, the Commission issued an order in Case No. U-18494 which, in part, directed the captioned utilities to file, no later than October 1, 2018, an application, with supporting testimony and exhibits, for Calculation C, to capture all remaining impacts of the tax law change.

On September 4, 2018, DTE Gas Company (DTE Gas) filed a motion for extension of time to file its application for determination of Calculation C in Case No. U-20298. No response to the motion was filed.

DTE Gas requests an extension from the October 1, 2018, filing deadline to November 16, 2018, stating: “DTE Gas rates that derive from Calculation C will necessarily be based on effective rates. DTE Gas’s current rates will be superseded by the rate order the Company expects no later than September 21, 2018 in case U-18999. Any changes to future rates must then be modified with tax changes resulting from Calculation C.” Motion, p. 2.

Today, the Commission issued a final rate case order in Case No. U-18999, which will allow DTE Gas to derive the most accurate calculations for its application for determination of Calculation C. The Commission finds it reasonable to grant an extension to the filing deadline in

order to allow DTE Gas to use the most current rates for its application for determination of Calculation C.

THEREFORE, IT IS ORDERED that DTE Gas Company shall file, no later than November 16, 2018, an application, with supporting testimony and exhibits, for Calculation C as described in the February 22, 2018 order in Case No. U-18494, to capture all remaining impacts of the tax law change.

The Commission reserves jurisdiction and may issue further orders as necessary.

Any person desiring to appeal this order must do so in the appropriate court within 30 days after issuance and notice of this order, pursuant to MCL 462.26. To comply with the Michigan Rules of Court's requirement to notify the Commission of an appeal, appellants shall send required notices to both the Commission's Executive Secretary and to the Commission's Legal Counsel. Electronic notifications should be sent to the Executive Secretary at mpscedockets@michigan.gov and to the Michigan Department of the Attorney General - Public Service Division at pungp1@michigan.gov. In lieu of electronic submissions, paper copies of such notifications may be sent to the Executive Secretary and the Attorney General - Public Service Division at 7109 W. Saginaw Hwy., Lansing, MI 48917.

MICHIGAN PUBLIC SERVICE COMMISSION

Sally A. Talberg, Chairman

Norman J. Saari, Commissioner

Rachael A. Eubanks, Commissioner

By its action of September 13, 2018.

Kavita Kale, Executive Secretary

PROOF OF SERVICE

STATE OF MICHIGAN)

Case No. U-20298 et al

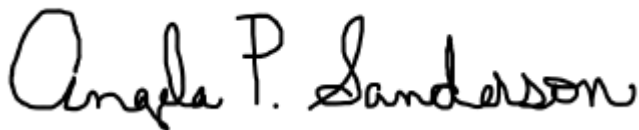
County of Ingham)

Lisa Felice being duly sworn, deposes and says that on September 13, 2018 A.D. she electronically notified the attached list of this **Commission Order via e-mail transmission**, to the persons as shown on the attached service list (Listserv Distribution List).



Lisa Felice

Subscribed and sworn to before me
this 13th day of September 2018



Angela P. Sanderson
Notary Public, Shiawassee County, Michigan
As acting in Eaton County
My Commission Expires: May 21, 2024

Service List for Case: U-20298

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Upper Peninsula Power Company
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Tim Hoffman
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