

MICHIGAN PUBLIC SERVICE COMMISSION

Michigan Gas Utilities Corporation
Case No. U-15990

Index to Standard Schedules and Associated Workpapers Filed with Application for General Rate Relief

- Gas Investor Owned -

Projected Test Year Ending December 31, 2010

<u>Exhibit</u>	<u>Schedule</u>	<u>Title</u>	<u>Witness</u>
A-1 (KAD-1)	A1	Revenue Deficiency (Excess)	Katherine A. De Cramer
A-2 (KAD-2)	B1	Proposed Rate Base	Katherine A. De Cramer
A-2 (KAD-2)	B2	Proposed Utility Plant	Katherine A. De Cramer
A-2 (KAD-2)	B3	Proposed Accumulated Provision for Depreciation	Katherine A. De Cramer
A-2 (KAD-2)	B4	Proposed Working Capital	Katherine A. De Cramer
A-2 (KAD-2)	B5	Capital Expenditures of Projects > \$500,000	Katherine A. De Cramer
A-2 (KAD-2)	B6	Rate Base Trending	Katherine A. De Cramer
A-3 (KAD-3)	C1	Proposed Net Operating Income	Katherine A. De Cramer
A-3 (KAD-3)	C2	Revenue Conversion Factor	Katherine A. De Cramer
A-3 (KAD-3)	C3	Proposed Sales Revenue	Katherine A. De Cramer
A-3 (KAD-3)	C4	Proposed Fuel and Purchased Power	Katherine A. De Cramer
A-3 (KAD-3)	C5	Proposed Operation and Maintenance Expense	Katherine A. De Cramer
A-3 (KAD-3)	C6	Proposed Depreciation and Amortization Expense	Katherine A. De Cramer
A-3 (KAD-3)	C7	Proposed General Taxes	Katherine A. De Cramer
A-3 (KAD-3)	C8	Proposed Federal Income Taxes	Katherine A. De Cramer
A-3 (KAD-3)	C9	Proposed State Income Taxes	Katherine A. De Cramer
A-3 (KAD-3)	C10	Proposed Other Taxes	Katherine A. De Cramer
A-3 (KAD-3)	C11	Proposed Allowance for Funds Used During Construction	Katherine A. De Cramer
A-3 (KAD-3)	C12	Operation and Maintenance Expenses including Cost of Gas	Katherine A. De Cramer
A-3 (KAD-3)	C13	Calculation of K&M Adjustment for Acquisition Related Transition Costs	Katherine A. De Cramer
A-3 (KAD-3)	C14	Calculation of K&M Adjustment for Increase in Vertex Charges	Katherine A. De Cramer
A-3 (KAD-3)	C15	Calculation of K&M Adjustment for Increase in MGP Amortization	Katherine A. De Cramer
A-3 (KAD-3)	C16	Calculation of K&M Adjustment for Injuries and Damages	Katherine A. De Cramer
A-3 (KAD-3)	C17	Calculation of K&M Adjustment for Uncollectibles	Katherine A. De Cramer
A-3 (KAD-3)	C18	Bad Debt Expense Calculation	Katherine A. De Cramer
A-3 (KAD-3)	C19	Calculation of K&M Adjustment for PeopleSoft Upgrade	Katherine A. De Cramer
A-3 (KAD-3)	C20	Calculation of K&M Adjustment for Benefit Costs	Katherine A. De Cramer
A-3 (LMK-1)	C21	Master Regulated Affiliated Interest Agreement	Linda M. Kallas
A-3 (LMK-1)	C22	Asset Ownership by Integrys Business Support	Linda M. Kallas
A-3 (CMP-1)	C23	Summary of Benefit Costs	Christine M. Phillips, CPA
A-4 (LJG-1)	D1	Rate of Return Summary	Lisa J. Gast, CPA
A-4 (LJG-1)	D2	Cost of Long Term Debt	Lisa J. Gast, CPA
A-4 (LJG-1)	D3	Cost of Short Term Debt	Lisa J. Gast, CPA
A-4 (LJG-1)	D4	Cost of Preferred Stock	Lisa J. Gast, CPA
A-4 (LJG-1)	D5	Cost of Common Equity	Lisa J. Gast, CPA
	D6	NA	
	D7	NA	
	D8	NA	
A-4 (PRM-1)	D9	Historical Financial and Capitalization Statistics - MGUC	Paul R. Moul
A-4 (PRM-1)	D10	Historical Financial and Capitalization Statistics-Proxy Group	Paul R. Moul
A-4 (PRM-1)	D11	Historical Financial and Capitalization Statistics-Standards & Poors Public Utilities	Paul R. Moul
A-4 (PRM-1)	D12	Dividend Yields	Paul R. Moul
A-4 (PRM-1)	D13	Historical Growth Rates	Paul R. Moul
A-4 (PRM-1)	D14	Projected Growth Rates	Paul R. Moul
A-4 (PRM-1)	D15	Interest Rates for Investment Grade Utility Bonds	Paul R. Moul
A-4 (PRM-1)	D16	Long Term Returns	Paul R. Moul
A-4 (PRM-1)	D17	Capital Market Pricing Model-Inputs	Paul R. Moul
A-4 (PRM-1)	D18	Comparable Earnings Approach	Paul R. Moul
A-5 (HWJ-1)	E1	Proposed Sales Data 2010-2014	Harry W. Johns
A-5 (HWJ-1)	E1.1	Proposed Sales Data Rate Class	Harry W. Johns
A-5 (HWJ-1)	E2	Proposed Fixed Charge Count Data	Harry W. Johns
A-6 (JCHM-1)	F1.1	MGUC 2010 COSS - General Summary per MPSC Filing Requirements	Joylyn C. Hoffman-Malueg
A-6 (JCHM-1)	F1.2	MGUC 2010 COSS - Detailed Summary	Joylyn C. Hoffman-Malueg
A-6 (JCHM-1)	F1.3	MGUC 2010 COSS - Individual Rate Schedule Gas Revenue Requirements and Rate Base Components	Joylyn C. Hoffman-Malueg
A-6 (JCHM-1)	F1.4	MGUC 2010 COSS - Consumption Costs by Billing Unit	Joylyn C. Hoffman-Malueg
A-6 (JCHM-1)	F1.5	MGUC 2010 COSS - Functional Analysis by Rate Schedule	Joylyn C. Hoffman-Malueg
A-6 (JCHM-1)	F1.6	MGUC 2010 COSS - Allocation Methodologies	Joylyn C. Hoffman-Malueg
A-6 (JCHM-1)	F1.7	MGUC 2010 COSS - Account 380 - Cost per Service Analysis	Joylyn C. Hoffman-Malueg
A-6 (JCHM-1)	F1.8	MGUC 2010 COSS - Account 381 - Cost per Service Analysis	Joylyn C. Hoffman-Malueg
A-6 (JCHM-1)	F1.9	MGUC 2010 COSS - Classification and Functionalization of Costs/Investment	Joylyn C. Hoffman-Malueg
A-6 (JCHM-1)	F1.10	MGUC 2010 COSS - Distribution O&M Account Translation fo FERC Plant Account	Joylyn C. Hoffman-Malueg
A-6 (JCHM-1)	F1.11	MGUC 2010 COSS - Transmission System Zero-Intercept Regression Analysis	Joylyn C. Hoffman-Malueg
A-6 (JCHM-1)	F1.12	MGUC 2010 COSS --Distribution System Zero-Intercept Regression Analysis	Joylyn C. Hoffman-Malueg
A-6 (DJT-1)	F2.1	Summary of Proposed Revenues Including Cost of Gas	David J. Tyler
A-6 (DJT-1)	F2.2	Summary of Proposed Revenues Excluding Cost of Gas	David J. Tyler
A-6 (DJT-1)	F3.1	Detail of Proposed Revenues Including Cost of Gas	David J. Tyler
A-6 (DJT-1)	F3.2	Detail of Proposed Revenues Excluding Cost of Gas	David J. Tyler
A-6 (DJT-1)	F4	Comparison of Proposed Monthly Bills	David J. Tyler
A-6 (DJT-1)	F5	Proposed Tariff Sheets	David J. Tyler
A-6 (DJT-1)	F6	Calculation of Interim Rates	David J. Tyler
A-7 (KAD-4)		Calculation of Inflation Factors	Katherine A. De Cramer
A-8 (KAD-5)		Uncollectible Expense True-Up Mechanism Calculation	Katherine A. De Cramer
A-9 (VHG-1)		Revenue Stability Mechanism	Valerie Grace
A-10 (KAD-6)		Integrys Energy Group, Inc. Awards & Recognition: 2006-2009	Katherine A. De Cramer

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Historic Test Year Ended December 31, 2008

<u>Exhibit</u>	<u>Schedule</u>	<u>Title</u>	<u>Witness</u>
A-11 (KAD-7)	A1	Revenue Deficiency (Excess)	Katherine A. De Cramer
A-12 (KAD-8)	B1	Actual Rate Base	Katherine A. De Cramer
A-12 (KAD-8)	B2	Actual Utility Plant	Katherine A. De Cramer
A-12 (KAD-8)	B3	Actual Accumulated Provision for Depreciation	Katherine A. De Cramer
A-12 (KAD-8)	B4	Actual Working Capital	Katherine A. De Cramer
A-13 (KAD-9)	C1	Actual Net Operating Income	Katherine A. De Cramer
A-13 (KAD-9)	C2	Revenue Conversion Factor	Katherine A. De Cramer
A-13 (KAD-9)	C3	Actual Sales Revenue	Katherine A. De Cramer
A-13 (KAD-9)	C4	Actual Fuel and Purchased Power	Katherine A. De Cramer
A-13 (KAD-9)	C5	Actual Operation and Maintenance Expense	Katherine A. De Cramer
A-13 (KAD-9)	C6	Actual Depreciation and Amortization Expense	Katherine A. De Cramer
A-13 (KAD-9)	C7	Actual General Taxes	Katherine A. De Cramer
A-13 (KAD-9)	C8	Actual Federal Income Taxes	Katherine A. De Cramer
A-13 (KAD-9)	C9	Actual State Income Taxes	Katherine A. De Cramer
A-13 (KAD-9)	C10	Actual Other Taxes	Katherine A. De Cramer
A-13 (KAD-9)	C11	Actual Allowance for Funds Used During Construction	Katherine A. De Cramer
A-14 (LJG-2)	D1	Rate of Return Summary	Lisa J. Gast, CPA
A-14 (LJG-2)	D2	Cost of Long Term Debt	Lisa J. Gast, CPA
A-14 (LJG-2)	D3	Cost of Short Term Debt	Lisa J. Gast, CPA
A-14 (LJG-2)	D4	Cost of Preferred Stock	Lisa J. Gast, CPA
A-14 (LJG-2)	D5	Cost of Common Equity	Lisa J. Gast, CPA
A-14 (LJG-2)	D6	Current and historical credit ratings	Lisa J. Gast, CPA
A-14 (LJG-2)	D7	Corporate bond issuances	Lisa J. Gast, CPA
A-14 (LJG-2)	D8	Financial metrics	Lisa J. Gast, CPA
A-15 (HWJ-2)	E1.1	Actual Sales Data Rate Class	Harry W. Johns
A-15 (HWJ-2)	E2	Actual Fixed Charge Count Data	Harry W. Johns
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	F2	NA	
	F3	NA	
	F4	NA	
	F5	NA	
	G1	MGUC MPSC P-521 for 2007 and 2008	Provided
	G2	Integrus Energy Group, Inc. SEC Form 10-K for 2008	Provided
	G3	Integrus Energy Group, Inc. Shareholder Report for 2008	Provided
	G4	Integrus Energy Group, Inc. SEC Form 10-Q for 2Q-2008, 3Q-2008, and 1Q-2009	Provided
	G5	MGUC bond and other financial prospectuses for issuances during 2007 and 2008	There are none.