UTILITY NO. 6690
Classes A and B

6031 (02-14-08)

ANNUAL REPORT

OF

Name: WISCONSIN PUBLIC SERVICE CORPORATION

Principal Office: 700 NORTH ADAMS STREET
P.O. BOX 19001
GREEN BAY, WI 54307-9001

For the Year Ended: DECEMBER 31, 2010

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Version: 3.09

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.

2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.

3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.

4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.

5. All dollar amounts will be reported in whole dollars.

6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

7. The deadline for filing the Annual Report is April 1, 2011.

SIGNATURE PAGE

I DIANE L. FORD of
(Person responsible for accounts)

Wisconsin Public Service Corporation , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

/s/DIANE L. FORD
(Signature of person responsible for accounts)

04/28/2010
(Date)

VICE PRESIDENT & CORPORATE CONTROLLER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WISCONSIN PUBLIC SERVICE CORPORATION
Utility Address: 700 NORTH ADAMS STREET
P.O. BOX 19001
GREEN BAY, WI 54307-9001
When was utility organized? 7/28/1883
Previous name:
Date of change:
Utility Web Site: www.wisconsinpublicservice.com

Telephone numbers for potential customers to contact company:
Business Customers: (877) 444 - 0888
Residential Customers: (800) 450 - 7260

Primary Utility Contact (located at utility address):

Name: BARTH J. WOLF
Title: VICE PRESIDENT - CHIEF LEGAL OFFICER & SECRETARY
Office Address: WISCONSIN PUBLIC SERVICE CORPORATION
700 NORTH ADAMS STREET
P.O. BOX 19001
GREEN BAY, WI 54307-9001
Telephone: (920) 433 - 1727
Fax Number: (920) 433 - 1526
E-mail Address: BJWolf@integrysgroup.com

Contact person for information contained in this annual report:

☐ **Same as Primary Address**
Name: DIANE L. FORD
Title: VICE PRESIDENT & CORPORATE CONTROLLER
Office Address: WISCONSIN PUBLIC SERVICE CORPORATION
700 NORTH ADAMS STREET
P.O. BOX 19001
GREEN BAY, WI 54307-9001
Telephone: (920) 433 - 1453
Fax Number: (920) 433 - 1526
E-mail Address: DLFord@integrysgroup.com

Contact person for Regulatory Inquiries and Complaints:

☐ **Same as Primary Address**
Name: JAMES F. SCHOTT
Title: VICE PRESIDENT - EXTERNAL AFFAIRS
Office Address: WISCONSIN PUBLIC SERVICE CORPORATION
700 NORTH ADAMS STREET
P.O. BOX 19001
GREEN BAY, WI 54307-9001
Telephone: (920) 433 - 1350
Fax Number: (920) 433 - 5734
E-mail Address: JFSchott@integrysgroup.com

CONTROL OVER RESPONDENT

If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

Wisconsin Public Service Corporation is a wholly owned subsidiary of Integrys Energy Group, Inc.

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)		
Wisconsin River Power Company	Producing and selling electric energy through ownership and operation of two hydro electric plants and a combustion turbine.	50.00%	*	1
WPS Leasing, Inc.	Established October 1994. A wholly owned subsidiary which engages in unit train leasing.	100.00%		2
WPS Investments, LLC	Established December 2000. Entity holds an investment in American Transmission Company, LLC.	13.00%	*	3

CORPORATIONS CONTROLLED BY RESPONDENT

Corporations Controlled by Respondent (Page vi)

General footnotes

Line 1 - Joint venture with Wisconsin Power and Light Company (a subsidiary of Alliant Energy).

Line 3 - WPS Investments, LLC is a consolidated subsidiary of Integrys Energy Group with a minority interest of 12.54% owned by Wisconsin Public Service Corporation. The other joint owners are Integrys Energy Group, our holding company, and Upper Peninsula Power Company, another utility subsidiary of Integrys Energy Group, with ownership interests of 84.79% and 2.67%, respectively, at December 31, 2010.

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Diane L. Ford, Vice President & Corporate Controller
700 North Adams Street
P. O. Box 19001
Green Bay, Wisconsin 54307-9001

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Incorporated under laws of the State of Wisconsin as Oshkosh Gas Light Company, July 28, 1883. Name was changed to Wisconsin Public Service Corporation on September 20, 1922.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) the name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None.

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Wisconsin Public Service Corporation is an electric and gas utility that supplies and distributes electric power and natural gas in its franchised service territory in Northeastern Wisconsin and an adjacent portion of the Upper Peninsula of Michigan.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- ○ Yes If yes, enter the date when such independent accountant was initially engaged:
- ● No

OFFICERS' SALARIES

1. Report below the name, title and salary for each executive officer whose salary is $50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Title (a)	Name of Officer (b)	Salary for Year (c)	
Senior Vice President & Chief Financial Officer	J. P. O'Leary	2,304,969	1
President & Chief Executive Officer	L.T. Borgard	2,258,700	2
Vice President, Chief Legal Officer & Secretary	B. J. Wolf	1,421,347	3
Vice President & Corporate Controller	D. L. Ford	1,053,727	4
Vice President & Treasurer	W. J. Guc	528,308	5
Vice President - External Affairs	J. F. Schott	487,723	6
Senior Vice President - Energy Delivery & Customer Service	B. A. Nick	518,440	7
Vice President - Energy Supply Operations	T. P. Jensky	406,605	8
Vice President - Energy Supply & Control	P. J. Spicer	232,709	9
Vice President & Treasurer	B. A. Johnson (Retired as of 11/30)	2,039,199	10
			11
			12
NOTE: Salary for the year includes elective deferred compensation,			13
FASB ASC Topic 718 stock compensation, above-market earnings			14
compensation, bonuses, and company contributions under the			15
Employee Stock Ownership Plan and Trust. Balances reported			16
agree with amounts in the Integrys Energy Group Proxy or			17
WPS Form 10-K, if applicable.			18

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Name/Title and Principal Business Address (a)	Length Of Term (Years) (b)	Term Expires (c)	Meetings Attended (d)		
LAWRENCE T. BORGARD/PRESIDENT & COO - UTILITIES INTEGRYS ENERGY GROUP, INC. 700 N. ADAMS STREET GREEN BAY, WI 54301	1	05/10/2011	10	*	1
WILLIAM D. LAAKSO/VP - HUMAN RESOURCES INTEGRYS ENERGY GROUP, INC. 700 N. ADAMS STREET GREEN BAY, WI 54301	1	05/10/2011	10		2
THOMAS P. MEINZ/EXECUTIVE VP & CHIEF EXTERNAL AFFAIRS OFFICER INTEGRYS ENERGY GROUP, INC. 700 N. ADAMS STREET GREEN BAY, WI 54301	1	05/10/2011	4	*	3
PHILLIP M. MIKULSKY/EXECUTIVE VP - BUSINESS PERFORMANCE & SHARED SERVICES INTEGRYS ENERGY GROUP, INC. 700 N. ADAMS STREET GREEN BAY, WI 54301	1	05/10/2011	10		4
JOSEPH P. O'LEARY/SENIOR VP & CHIEF FINANCIAL OFFICER INTEGRYS ENERGY GROUP, INC. 130 E. RANDOLPH STREET CHICAGO, IL 60601	1	05/10/2011	10		5
CHARLES A. SCHROCK/CHAIRMAN, PRESIDENT AND CEO INTEGRYS ENERGY GROUP, INC. 130 E. RANDOLPH STREET CHICAGO, IL 60601	1	05/10/2011	10		6
JAMES F. SCHOTT/VP - EXTERNAL AFFAIRS INTEGRYS ENERGY GROUP, INC. 700 N. ADAMS STREET GREEN BAY, WI 54301	1	05/10/2011	6	*	7

DIRECTORS

Directors (Page ix)

General footnotes

WPS does not have an Executive Committee.

Thomas P. Meinz retired as a Director of the company as of March 31, 2010.

James F. Schott was appointed to the Board of Directors effective as of April 1, 2010.

Column (d) - Includes in-person meetings and unanimous consent actions.

COMMON STOCKHOLDERS

From the stockholder list nearest the end of the year report the greatest of: 1) the ten largest shareholders of voting securities or 2) all shareholders owning 5% or more of voting securities. List names, addresses and shareholdings. If any stock is held by a nominee, give known particulars as to the beneficial owner (see Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).

Date of stockholders' list nearest end of year: 12/31/2010

	Common	Preferred	Total
Number of stockholders on above date:	1	1,196	1,197
Number of shareholders in Wisconsin:	1	825	826
Percent of outstanding stock owned by Wisconsin Stockholders:	100.00%	4.15%	

Stockholders:

Name: INTEGRYS ENERGY GROUP, INC. * 1
Address: 130 E. RANDOLPH STREET
CHICAGO, IL 60601

Number of Shares Held: 23,896,962
Beneficial Owner: NONE

COMMON STOCKHOLDERS

Common Stockholders (Page x)

General footnotes

All Wisconsin Public Service Corporation common stock is held by Integrys Energy Group, Inc.

Preferred stock is ordinarily not voting, except in special matters. However, if preferred dividends are in default in an amount equal to four full quarterly dividends, preferred shareholders may elect the majority of the Board of Directors until the default has been made good.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,589,073,323	1,583,750,765	1
Operating Expenses:			
Operating Expenses (401)	1,101,264,415	1,131,525,811	2
Maintenance Expenses (402)	69,554,981	71,846,106	3
Depreciation Expense (403)	104,242,662	95,899,679	4
Depreciation Expense for Asset Retirement Costs (403.1)	0	0	* 5
Amort. & Depl. Of Utility Plant (404-405)	6,364,079	11,219,161	6
Amort. Of Utility Plant Acq. Adj. (406)	0	0	7
Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)	0	0	8
Amort. Of Conversion Expenses (407.2)	0	0	9
Regulatory Debits (407.3)	10,567,936	4,626,032	10
Less: Regulatory Credits (407.4)	6,978,802	8,804,121	11
Taxes Other Than Income Taxes (408.1)	48,948,814	51,227,090	12
Income Taxes - Federal (409.1)	(35,863,930)	(33,982,908)	13
Income Taxes - Other (409.1)	(8,731,981)	2,320,201	14
Provision for Deferred Income Taxes (410.1)	244,245,997	205,637,841	15
Less: Provision for Deferred Income Taxes-Cr. (411.1)	124,820,487	105,906,810	16
Investment Tax Credit Adj. - Net (411.4)	(602,137)	(912,603)	17
Less: Gains from Disp. Of Utility Plant (411.6)	0	0	18
Losses from Disp. Of Utility Plant (411.7)	0	0	19
Less: Gains from Disposition of Allowances (411.8)	(199,859)	(199,277)	20
Losses from Disposition of Allowances (411.9)	0	0	21
Accretion Expense (411.10)	0	0	22
Total Utility Operating Expenses:	**1,408,391,406**	**1,424,894,756**	
Net Operating Income	**180,681,917**	**158,856,009**	
OTHER INCOME			
Revenues From Merchandising, Jobbing and Contract Work (415)	0	0	23
Less: Costs and Exp. Of Merchandising, Job. & Contract Work (416)	0	0	24
Revenues From Nonutility Operations (417)	2,319	1,794	25
Less: Expenses of Nonutility Operations (417.1)	95,961	7,835	26
Nonoperating Rental Income (418)	5,021	4,632	27
Equity in Earnings of Subsidiary Companies (418.1)	10,951,218	11,060,529	28
Interest and Dividend Income (419)	372,600	403,923	29
Allowance for Other Funds Used During Construction (419.1)	700,193	5,141,866	30
Miscellaneous Nonoperating Income (421)	123,908	161,040	31
Gain on Disposition of Property (421.1)	21,173	(33,770)	32
Total Other Income	**12,080,471**	**16,732,179**	
OTHER INCOME DEDUCTIONS			
Loss on Disposition of Property (421.2)	46,159	116,513	33
Miscellaneous Amortization (425)	0	0	34
Donations (426.1)	1,011,598	19,054	35
Life Insurance (426.2)	(1,586,803)	(1,163,454)	36
Penalties (426.3)	(19,908)	676,581	37
Exp. For Certain Civic, Political & Related Activities (426.4)	518,552	475,887	38

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
OTHER INCOME DEDUCTIONS			
Other Deductions (426.5)	365,177	955,391	* 39
Total Other Income Deductions	**334,775**	**1,079,972**	
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS			
Taxes Other Than Income Taxes (408.2)	37,363	49,850	40
Income Taxes-Federal (409.2)	(2,638,686)	(2,196,587)	41
Income Taxes-Other (409.2)	(18,661)	146,538	42
Provision for Deferred Inc. Taxes (410.2)	6,985,495	6,568,100	43
Less: Provision for Deferred Inc. Taxes - Cr. (411.2)	852,422	3,235,413	44
Investment Tax Credit Adj.-Net (411.5)	0	0	45
Less: Investment Tax Credits (420)	0	0	46
Total Taxes Applicable to Other Income and Deductions	**3,513,089**	**1,332,488**	
Net Other Income and Deductions	**8,232,607**	**14,319,719**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	48,384,873	48,382,019	47
Amort. of Debt. Disc. And Expense (428)	997,991	995,810	48
Amortization of Loss on Reaquired Debt (428.1)	101,712	101,712	49
Less: Amort. of Premium on Debt-Credit (429)	0	0	50
Less: Amortization of Gain on Reaquired Debt-Credit (429.1)	0	0	51
Interest on Debt to Assoc. Companies (430)	295,256	536,517	52
Other Interest Expense (431)	4,402,336	4,807,081	53
Less: Allowance for Borrowed Funds Used During Construction-Cr. (432)	288,449	2,039,815	54
Total Interest Charges	**53,893,719**	**52,783,324**	
Income Before Extraordinary Items	**135,020,805**	**120,392,404**	
EXTRAORDINARY ITEMS			
Extraordinary Income (434)	0	0	55
Less: Extraordinary Deductions (435)	0	0	56
Net Extraordinary Items:	**0**	**0**	
Income Taxes-Federal and Other (409.3)	0	0	57
Extraordinary Items After Taxes	**0**	**0**	
Net Income	**135,020,805**	**120,392,404**	

INCOME STATEMENT

Income Statement (Page F-01)

General footnotes

Line 5 - Account 403.1 is not used due to the fact that WPS has received specific approval from our primary regulator, the PSCW, to defer depreciation expense related to asset retirement costs to a regulatory liability account.

Line 39, Column (b) - Includes allocated unrealized gains on fuel options of $(10,592), unrealized mark-to-market losses of $40,000, and energy efficiency funding costs of $335,769.

Line 39, Column (c) - Includes allocated Integrys merger-related costs of $21,508, unrealized losses on fuel options of $23,652, and energy efficiency funding costs of $910,231.

Differences for tax balances caused by change in tax strategies. See additional information in the Income Taxes footnote on Page 123.3.

INCOME STATEMENT - REVENUES & EXPENSES BY UTILITY TYPE

Particulars (a)	TOTAL This Year (b)	TOTAL Last Year (c)	
Operating Revenues (400)	1,589,073,323	1,583,750,765	1
Operating Expenses:			
Operating Expenses (401)	1,101,264,415	1,131,525,811	2
Maintenance Expenses (402)	69,554,981	71,846,106	3
Depreciation Expense (403)	104,242,662	95,899,679	4
Depreciation Expense for Asset Retirement Costs (403.1)	0	0	5
Amort. & Depl. Of Utility Plant (404-405)	6,364,079	11,219,161	6
Amort. Of Utility Plant Acq. Adj. (406)	0	0	7
Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)	0	0	8
Amort. Of Conversion Expenses (407.2)	0	0	9
Regulatory Debits (407.3)	10,567,936	4,626,032	10
Less: Regulatory Credits (407.4)	6,978,802	8,804,121	11
Taxes Other Than Income Taxes (408.1)	48,948,814	51,227,090	12
Income Taxes - Federal (409.1)	(35,863,930)	(33,982,908)	13
Income Taxes - Other (409.1)	(8,731,981)	2,320,201	14
Provision for Deferred Income Taxes (410.1)	244,245,997	205,637,841	15
Less: Provision for Deferred Income Taxes-Cr. (411.1)	124,820,487	105,906,810	16
Investment Tax Credit Adj. - Net (411.4)	(602,137)	(912,603)	17
Less: Gains from Disp. Of Utility Plant (411.6)	0	0	18
Losses from Disp. Of Utility Plant (411.7)	0	0	19
Less: Gains from Disposition of Allowances (411.8)	(199,859)	(199,277)	20
Losses from Disposition of Allowances (411.9)	0	0	21
Accretion Expense (411.10)	0	0	22
Total Utility Operating Expenses:	1,408,391,406	1,424,894,756	
Net Operating Income:	180,681,917	158,856,009	

INCOME STATEMENT - REVENUES & EXPENSES BY UTILITY TYPE (cont.)

Electric Utility		Gas Utility		Other Utility		
This Year (d)	Last Year (e)	This Year (f)	Last Year (g)	This Year (h)	Last Year (000's) (i)	
1,223,449,626	1,188,181,661	365,623,697	395,569,104			1
820,106,320	822,417,836	281,158,095	309,107,975			2
63,644,121	65,732,589	5,910,860	6,113,517			3
83,035,667	75,080,558	21,206,995	20,819,121			4
						5
5,197,789	9,003,962	1,166,290	2,215,199			6
						7
						8
						9
9,947,488	4,619,717	620,448	6,315			10
6,978,802	8,189,988		614,133			11
42,916,768	43,901,202	6,032,046	7,325,888			12
(31,645,788)	(31,742,913)	(4,218,142)	(2,239,995)			13
(7,540,340)	1,447,852	(1,191,641)	872,349			14
191,877,183	166,117,040	52,368,814	39,520,801			15
94,024,232	83,406,628	30,796,255	22,500,182			16
(527,766)	(839,854)	(74,371)	(72,749)			17
						18
						19
(199,859)	(199,277)					20
						21
						22
1,076,208,267	**1,064,340,650**	**332,183,139**	**360,554,106**	**0**	**0**	
147,241,359	**123,841,011**	**33,440,558**	**35,014,998**	**0**	**0**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-106, 114)	3,526,609,654	3,525,979,843	**1**
Construction Work in Progress (107)	18,060,472	20,520,632	**2**
Total Utility Plant:	**3,544,670,126**	**3,546,500,475**	
Less: Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	1,432,999,497	1,386,630,366	**3**
Net Utility Plant:	**2,111,670,629**	**2,159,870,109**	
Nuclear Fuel in Process of Ref., Conv.,Enrich.,and Fab. (120.1)	0	0	**4**
Nuclear Fuel Materials and Assemblies-Stock Account (120.2)	0	0	**5**
Nuclear Fuel Assemblies in Reactor (120.3)	0	0	**6**
Spent Nuclear Fuel (120.4)	0	0	**7**
Nuclear Fuel Under Capital Leases (120.6)	0	0	**8**
Less: Accum. Prov. For Amort. Of Nucl. Fuel Assemblies (120.5)	0	0	**9**
Net Nuclear Fuel:	**0**	**0**	
Net Utility Plant:	**2,111,670,629**	**2,159,870,109**	
Utility Plant Adjustments (116)	0	0	**10**
Gas Stored Underground - Noncurrent (117)	0	0	**11**
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	383,885	343,975	**12**
Less: Accum. Prov. for Depr. And Amort. (122)	35,057	34,668	**13**
Investments in Associated Companies (123)	0	0	**14**
Investments in Subsidiary Companies (123.1)	65,457,083	64,034,954	**15**
Noncurrent Portion of Allowances	51,257	751,257	**16**
Other Investments (124)	1,343,312	1,550,069	**17**
Sinking Funds (125)	0	0	**18**
Depreciation Fund (126)	0	0	**19**
Amortization Fund - Federal (127)	0	0	**20**
Other Special Finds (128)	0	0	**21**
Special Funds (129)	0	0	**22**
Long-Term Portion of Derivative Assets (175)	3,695,239	0	**23**
Long-Term Portion of Derivative Assets - Hedges (176)		0	**24**
Total Other Property and Investments	**70,895,719**	**66,645,587**	
CURRENT AND ACCRUED ASSETS			
Cash (131)	4,829,981	5,328,062	**25**
Special Deposits (132-134)	3,921,663	246,958	**26**
Working Fund (135)	32,250	47,050	**27**
Temporary Cash Investments (136)	65,600,168	375,000	**28**
Notes Receivable (141)	607,057	594,679	**29**
Customer Accounts Receivable (142)	120,820,270	117,365,053	**30**
Other Accounts Receivable (143)	15,837,621	23,427,138	**31**
Less: Accum. Prov. For Uncollectible Acct.-Credit (144)	3,100,000	5,000,000	**32**
Notes Receivable from Associated Companies (145)	0	0	**33**
Accounts Receivable from Assoc. Companies (146)	4,244,882	8,195,396	**34**
Fuel Stock (151)	36,130,558	38,085,583	**35**
Fuel Stock Expenses Undistributed (152)	580,640	568,454	**36**
Residuals (Elec) and Extracted Products (153)	0	0	**37**
Plant Materials and Operating Supplies (154)	25,157,391	24,621,062	**38**
Merchandise (155)	0	0	**39**
Other Materials and Supplies (156)	0	0	**40**

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)		
CURRENT AND ACCRUED ASSETS				
Nuclear Materials Held for Sale (157)	0	0		**41**
Allowances (158.1 and 158.2)	3,153,842	1,445,160		**42**
Less: Noncurrent Portion of Allowances	51,257	751,257		**43**
Stores Expense Undistributed (163)	361,766	209,256		**44**
Gas Stored Underground - Current (164.1)	30,541,465	30,837,223		**45**
Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	0	0		**46**
Prepayments (165)	95,096,137	77,999,814		**47**
Advances for Gas (166-167)	0	0		**48**
Interest and Dividends Receivable (171)	809	0		**49**
Rents Receivable (172)	0	0		**50**
Accrued Utility Revenues (173)	69,661,705	69,033,111		**51**
Miscellaneous Current and Accrued Assets (174)	6,812,032	5,982,535		**52**
Derivative Instrument Assets (175)	6,550,995	5,038,070		**53**
(Less) Long-Term Portion of Derivative Instrument Assets (175)	3,695,239	0		**54**
Derivative Instrument Assets - Hedges (176)	0	0		**55**
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	0	0		**56**
Total Current and Accrued Assets	**483,094,736**	**403,648,347**		
DEFERRED DEBITS				
Unamortized Debt Expenses (181)	4,103,320	4,924,873		**57**
Extraordinary Property Losses (182.1)	0	0		**58**
Unrecovered Plant and Regulatory Study Costs (182.2)	0	0		**59**
Other Regulatory Assets (182.3)	423,531,864	394,965,786	*	**60**
Prelim. Survey and Investigation Charges (Electric) (183)	0	0		**61**
Preliminary Natural Gas Survey and Investigation Charges (183.1)	0	0		**62**
Other Preliminary Survey and Investigation Charges (183.2)	0	0		**63**
Clearing Accounts (184)	0	0		**64**
Temporary Facilities (185)	0	0		**65**
Miscellaneous Deferred Debits (186)	59,327,681	57,112,387		**66**
Def. Losses from Disposition of Utility Plt. (187)	0	0		**67**
Research, Devel. And Demonstration Expend. (188)	0	0		**68**
Unamortized Loss on Reaquired Debt (189)	402,595	504,307		**69**
Accumulated Deferred Income Taxes (190)	99,558,677	83,991,453		**70**
Unrecovered Purchased Gas Costs (191)	0	0		**71**
Total Deferred Debits	**586,924,137**	**541,498,806**		
Total Assets and Other Debits	**3,252,585,221**	**3,171,662,849**		

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Common Stock Issued (201)	95,587,848	95,587,848	**72**
Preferred Stock Issued (204)	51,188,200	51,188,200	**73**
Capital Stock Subscribed (202, 205)		0	**74**
Stock Liability for Conversion (203, 206)		0	**75**
Premium on Capital Stock (207)	627,847,951	641,281,753	**76**
Other Paid-In Capital (208-211)	130,451	130,451	**77**
Installments Received on Capital Stock (212)		0	**78**
(Less) Discount on Capital Stock (213)	0	0	**79**
(Less) Capital Stock Expense (214)	1,240,435	1,240,435	**80**
Retained Earnings (215, 215.1, 216)	400,486,271	369,213,376	**81**
Unappropriated Undistributed Subsidiary Earnings (216.1)	24,391,787	22,977,812	**82**
Less: Reaquired Capital Stock (217)		0	**83**
Accumulated Other Comprehensive Income (219)		0	**84**
Total Proprietary Capital	**1,198,392,073**	**1,179,139,005**	
LONG-TERM DEBT			
Bonds (221)	872,100,000	872,100,000	**85**
(Less) Reaquired Bonds (222)	0	0	**86**
Advances from Associated Companies (223)	0	0	**87**
Other Long-Term Debt (224)	0	0	**88**
Unamortized Premium on Long-Term Debt (225)	0	0	**89**
(Less) Unamortized Discount on Long-Term Debt-Debit (226)	978,156	1,154,595	**90**
Total Long-Term Debt	**871,121,844**	**870,945,405**	
OTHER NONCURRENT LIABILITIES			
Obligations Under Capital Leases - Noncurrent (227)		0	**91**
Accumulated Provision for Property Insurance (228.1)		0	**92**
Accumulated Provision for Injuries and Damages (228.2)		0	**93**
Accumulated Provision for Pensions and Benefits (228.3)	220,445,432	258,634,260	**94**
Accumulated Miscellaneous Operating Provisions (228.4)		0	**95**
Accumulated Provision for Rate Refunds (229)		0	**96**
Long-Term Portion of Derivative Instrument Liabilities (244)	10	14,040	**97**
Long-Term Portion of Derivative Instrument Liabilities - Hedges (245)		0	**98**
Asset Retirement Obligations (230)	18,837,932	17,821,823	**99**
Total Other Noncurrent Liabilities	**239,283,374**	**276,470,123**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	10,000,000	17,000,000	**100**
Accounts Payable (232)	121,471,134	139,207,640	**101**
Notes Payable to Associated Companies (233)	0	0	**102**
Accounts Payable to Associated Companies (234)	22,326,838	26,705,937	**103**
Customer Deposits (235)	3,463,575	1,972,118	**104**
Taxes Accrued (236)	1,437,887	1,346,698	**105**
Interest Accrued (237)	7,975,750	7,975,751	**106**
Dividends Declared (238)	0	777,652	**107**
Matured Long-Term Debt (239)	0	0	**108**
Matured Interest (240)	0	0	**109**
Tax Collections Payable (241)	1,716,474	1,614,282	**110**
Miscellaneous Current and Accrued Liabilities (242)	38,316,038	62,587,267	**111**
Obligations Under Capital Leases-Current (243)		0	**112**
Derivative Instrument Liabilities (244)	3,708,985	2,474,310	**113**

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
CURRENT AND ACCRUED LIABILITIES			
(Less) Long-Term Portion of Derivative Instrument Liabilities (244)	10	14,040	**114**
Derivative Instrument Liabilities - Hedges (245)		0	**115**
(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges (245)		0	**116**
Total Current and Accrued Liabilities	**210,416,671**	**261,647,615**	
DEFERRED CREDITS			
Customer Advances for Construction (252)	28,892,164	32,466,968	**117**
Accumulated Deferred Investment Tax Credits (255)	9,151,668	9,753,805	**118**
Deferred Gains from Disposition of Utility Plant (256)		0	**119**
Other Deferred Credits (253)	132,330,802	121,606,369	**120**
Other Regulatory Liabilities (254)	32,067,651	33,634,945	**121**
Unamortized Gain on Reaquired Debt (257)	0	0	**122**
Accumulated Deferred Income Taxes-Accel. Amort. (281)	0	0	**123**
Accumulated Deferred Income Taxes-Other Property (282)	388,283,427	331,263,130	***124**
Accumulated Deferred Income Taxes-Other (283)	142,645,547	54,735,484	***125**
Total Deferred Credits	**733,371,259**	**583,460,701**	
Total Liabilities and Other Credits	**3,252,585,221**	**3,171,662,849**	

BALANCE SHEET

Balance Sheet (Page F-04)

General footnotes

Line 60 - Amount includes a Health Care Tax Reform regulatory asset in the amount of $7,388,261. The Health Care Tax Reform adjustment also causes a $2,960,575 reduction to Accumulated Deferred Taxes and would cause a $4,427,686 increase to net income. The income adjustment is recorded in Other Deferred Credits for this filing.

Under provisions of the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 (the 2010 Act), beginning in 2013, a portion of WPS's expenditures for retiree prescription drug coverage would not be tax deductible. While these future prescription drug expenditures had yet to be realized at the date of the enactment, the cost had been accrued in prior years. Therefore, a deferred tax benefit and asset had been recorded in periods prior to the date of enactment of the 2010 Act. On the date of enactment in first quarter of 2010, a re-measurement of the deferred tax asset was triggered. On April 8, 2010, a joint filing was sent to the PSCW to request deferral of anticipated and potential costs of each utility having to comply with the 2010 Act, including the re-measurement of deferred taxes. On December 16, 2010, the PSCW authorized deferral in Order 5-GF-195, but the authorization is subject to review and each utility satisfying three conditions in seeking recovery of those deferrals in future rate cases. Account 182.3 in this filing reflects deferral of re-measurement of the deferred tax asset for future benefit costs. The deferral authorized in Order 5-GF-195 is reflected in the FERC Form 1 following the principles of full normalization and average rate assumption method that has been consistently used by WPS to account for re-measurement of deferred taxes in similar cases. This is the accounting treatment WPS requested in the 2011 rate case, that PSCW staff reviewed, but delayed a recommendation per WPS's request pending the PSCW's decision on the Utilities joint deferral request. This is the accounting treatment and amortization WPS intends to propose in seeking recovery in our next rate case filing. In the GAAP financial statements, the deferral was not reflected in the regulatory asset balance.

Lines 124 and 125 - Increase in tax account balances caused by change in tax strategies. See additional information in the Income Taxes footnote on Page 123.3.

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

None.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particluars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

None.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

None.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.

None.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to such arrangements, etc.

None.

6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity date of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.

See WPS Notes to Financial Statements, Note 1, Summary of Significant Accounting Policies, Section (q); Note 12, Guarantees; Note 8, Long-Term Debt; and Note 7, Short-Term Debt and Lines of Credit.

At December 31, 2010, WPS had no commercial paper outstanding and $10 million of other short-term debt. WPS is authorized by PSCW Docket 6690-SB-130 and Wisconsin Statute 201.03 to have up to $250 million in short-term debt outstanding.

7. Changes in articles of incorporation or amendments to charter. Explain the nature and purpose of such changes or amendments.

None.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

The 2010 average increase of 2.00% for non-union employees was effective February 21, 2010. All administrative employees were required to take an unpaid furlough during 2010. The 2010 average increase of 2.00% for union wage and hour employees was effective October 18, 2009. All union employees were required to take unpaid furlough during 2010-2011.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings completed during the year.

See WPS Notes to Financial Statements, Note 11, Commitments and Contingencies.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

None.

11. (Reserved)

Reserved.

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page or in the Appendix.

Not Applicable.

13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.

Thomas P. Meinz retired as a Director of the company as of March 31, 2010.
James F. Schott was appointed to the Board of Directors effective as of April 1, 2010.
Bradley A. Johnson retired as Treasurer of the company as of November 30, 2010.
William J. Guc was appointed as Treasurer of the company effective as of December 1, 2010.
Paul J. Spicer was appointed Vice President - Energy Supply and Control effective as of May 31, 2010.

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

Not Applicable.

STATEMENT OF RETAINED EARNINGS

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or apropriated as well as the totals eventually to be accumulated.

Item (a)	Contra Primary Account Affected (b)	Amount (c)	
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
Balance Beginning of Year		367,842,903	**1**
Changes			**2**
Adjustments to Retained Earnings (Account 439)			**3**
			4
			5
			6
			7
			8
TOTAL Credits to Retained Earnings (Acct. 439)			**9**
Reverse preferred dividend liability previously accrued incorrectly		777,652	**10**
			11
			12
			13
			14
TOTAL Debits to Retained Earnings (Acct. 439)		**777,652**	**15**
Balance Transferred from Income (Account 433 less Account 418.1)		124,069,587	**16**
Appropriations of Retained Earnings (Acct. 436)			**17**
Change in Amortization Reserve-Federal in Accordance with FERC Order No. 387	215.1	5,095	**18**
			19
			20
			21
TOTAL Appropriations of Retained Earnings (Acct. 436)		**5,095**	**22**
Dividends Declared-Preferred Stock (Account 437)			**23**
5.00 % Series - $5.00 per Share	238	(659,580)	**24**
5.04 % Series - $5.04 per Share	238	(151,114)	**25**
5.08 % Series - $5.08 per Share	238	(253,914)	**26**
6.76% Series - $6.76 per Share	238	(1,014,000)	**27**
6.88% Series - $6.88 per Share	238	(1,032,000)	**28**
TOTAL Dividends Declared-Preferred Stock (Account 437)		**(3,110,608)**	**29**
Dividends Declared-Common Stock (Account 438)			**30**
Dividends Declared on Common Stock	238	(99,600,000)	**31**
Dividends of Deferred Comp Fixed Stock	Various	(670,220)	**32**
Deferred Tax on Dividends of Deferred Comp Fixed Stock	190	269,241	**33**
			34
			35
TOTAL Dividends Declared-Common Stock (Account 438)		**(100,000,979)**	**36**

STATEMENT OF RETAINED EARNINGS

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or apropriated as well as the totals eventually to be accumulated.

Item (a)	Contra Primary Account Affected (b)	Amount (c)	
Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings	216.1	9,537,243	**37**
Balance - End of Year (Total 1, 9, 15, 16, 22, 29, 36, 37)		**399,120,893**	**38**
APPROPRIATED RETAINED EARNINGS (Account 215)			
			39
			40
			41
			42
			43
			44
TOTAL Appropriated Retained Earnings (Account 215)			**45**
APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		1,365,378	**46**
TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45, 46)		**1,365,378**	**47**
TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47)		**400,486,271**	**48**
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
Balance-Beginning of Year (Debit or Credit)		22,977,812	**49**
Equity in Earnings for Year (Credit) (Account 418.1)		10,951,218	**50**
Less: Dividends Received (Debit)		9,529,088	**51**
WPS Investment LLC Amortization		(8,155)	**52**
Balance-End of Year (Total lines 49 thru 52)		**24,391,787**	**53**

STATEMENT OF CASH FLOWS

1. Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Description (a)	Amount (b)		
Net Cash Flow from Operating Activities:			**1**
Net Income	135,020,805		**2**
Noncash Charges (Credits) to Income:			**3**
Depreciation and Depletion	104,242,662		**4**
Other Amortization	7,678,486	*	**5**
			6
			7
Deferred Income Taxes (Net)	134,371,997		**8**
Investment Tax Credit Adjustment (Net)	(602,137)		**9**
Net (Increase) Decrease in Receivables	5,961,186		**10**
Net (Increase) Decrease in Inventory	2,825,103		**11**
Net (Increase) Decrease in Allowances Inventory	(1,708,682)		**12**
Net Increase (Decrease) in Payables and Accrued Expenses	(41,658,472)		**13**
Net (Increase) Decrease in Other Regulatory Assets	(12,340,115)		**14**
Net (Increase) Decrease in Other Regulatory Liabilities	6,037,620		**15**
(Less) Allowance for Other Funds Used During Construction	700,193		**16**
(Less) Undistributed Earnings from Subsidiary Companies	10,951,218		**17**
Other (provide details in footnote):	(58,941,344)	*	**18**
			19
			20
			21
Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	**269,235,698**		**22**
			23
Cash Flows from Investment Activities:			**24**
Construction and Acquisition of Plant (including land):			**25**
Gross Additions to Utility Plant (less nuclear fuel)	(78,555,824)		**26**
Gross Additions to Nuclear Fuel			**27**
Gross Additions to Common Utility Plant	(3,529,890)		**28**
Gross Additions to Nonutility Plant			**29**
(Less) Allowance for Other Funds Used During Construction	(700,193)		**30**
Other (provide details in footnote):			**31**
			32
			33
Cash Outflows for Plant (Total of lines 26 thru 33)	**(81,385,521)**		**34**
			35
Acquisition of Other Noncurrent Assets (d)			**36**
Proceeds from Disposal of Noncurrent Assets (d)			**37**
Assets transferred to/received from IBS	54,977		**38**

STATEMENT OF CASH FLOWS

1. Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Description (a)	Amount (b)	
Investments in and Advances to Assoc. and Subsidiary Companies		39
Contributions and Advances from Assoc. and Subsidiary Companies		40
Disposition of Investments in (and Advances to)		41
Associated and Subsidiary Companies		42
		43
Purchase of Investment Securities (a)		44
Proceeds from Sales of Investment Securities (a)		45
Loans Made or Purchased		46
Collections on Loans		47
		48
Net (Increase) Decrease in Receivables		49
Net (Increase) Decrease in Inventory		50
Net (Increase) Decrease in Allowances Held for Speculation		51
Net Increase (Decrease) in Payables and Accrued Expenses		52
Other (provide details in footnote):		53
Investing - Construction Advances	3,538,322	54
		55
Net Cash Provided by (Used in) Investing Activities		56
Total of lines 34 thru 55)	**(77,792,222)**	57
		58
Cash Flows from Financing Activities:		59
Proceeds from Issuance of:		60
Long-Term Debt (b)		61
Preferred Stock		62
Common Stock		63
Other (provide details in footnote):		64
		65
Net Increase in Short-Term Debt (c)		66
Other (provide details in footnote):		67
Credit Line Syndication Fees	(774,219)	68
Changes in Loan on Executive Life Insurance	2,428,343	69
Cash Provided by Outside Sources (Total 61 thru 69)	**1,654,124**	70
		71
Payments for Retirement of:		72
Long-term Debt (b)		73
Preferred Stock		74
Common Stock		75
Other (provide details in footnote):		76
Equity Adjustments to Parent	(15,000,000)	77

STATEMENT OF CASH FLOWS

1. Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Description (a)	Amount (b)	
Net Decrease in Short-Term Debt (c)	(7,000,000)	**78**
		79
Dividends on Preferred Stock	(3,110,608)	**80**
Dividends on Common Stock	(99,600,000)	**81**
Net Cash Provided by (Used in) Financing Activities		**82**
(Total of lines 70 thru 81)	**(123,056,484)**	**83**
		84
Net Increase (Decrease) in Cash and Cash Equivalents		**85**
(Total of lines 22, 57 and 83)	**68,386,992**	**86**
		87
Cash and Cash Equivalents at Beginning of Year	5,997,070	**88**
		89
Cash and Cash Equivalents at End of Year	74,384,062	**90**

STATEMENT OF CASH FLOWS

Statement of Cash Flows (Page F-07)

General footnotes

Line 5 - Other Amortization:	
Utility plant in service	$ 6,364,078
Debt related	1,314,019
Nonutility property	389
TOTAL	$ 7,678,486
Line 18 - Other Operating:	
Change in accrued revenues	$ (628,593)
Pension and postretirement expense	24,235,764
Pension and postretirement funding	(93,847,677)
Change in prepayments and misc. current assets	(17,917,972)
Change in other long-term liabilities	14,080,095
Dividends on equity investments	9,529,088
Other operating	5,607,951
TOTAL	$(58,941,344)

RETURN ON COMMON EQUITY AND COMMON STOCK EQUITY PLUS ITC COMPUTATIONS

1. Report data on a corporate basis only; not a consolidated basis.
2. If you file monthly rate of return forms with the PSC, use the same method for completing this form.
3. Use the average of the 12 monthly averages when computing average common equity.
4. If monthly averages are not available, use average of first of year and end of year.

Description (a)		Common Equity (b)	Common Equity Plus ITC (c)	
Average Common Equity				
Common Stock Outstanding		95,587,848	95,587,848	1
Premium on Capital Stock	based on monthly	630,272,354	630,272,354	2
Capital Stock Expense	averages if available			3
Retained Earnings		419,641,705	419,641,705	4
Deferred Investment Tax Credit			5,194,129	5
(Only common equity portion if Form PSC-AF6 is filed on monthly basis with the Commission)				
Other (Specify):				
NONE				6
Average Common Stock Equity		**1,145,501,907**	**1,150,696,036**	
Net Income				
Add:				
Net Income (or Loss)		135,020,805	135,020,805	7
Other (Specify):				
NONE				8
Less:				
Preferred Dividends		3,110,608	3,110,608	9
Other (Specify):				
(If Form PSC-AF6 is filed with the Commission, net income must be reduced by that portion of net income representing debt cost of deferred investment tax credit as shown on the form.)				
Earnings on deferred investment tax credits			146,917	10
Adjusted Net Income (Loss)		**131,910,197**	**131,763,280**	
Percent Return on Common Stock Equity		**11.52%**	**11.45%**	

RETURN ON COMMON EQUITY AND COMMON STOCK EQUITY PLUS ITC COMPUTATIONS

Return on Common Equity and Common Stock Equity Plus ITC Computations (Page F-10)

General footnotes

This information is reported for the legal entity of Wisconsin Public Service Corporation. The information is not specific to the Wisconsin jurisdiction.

RETURN ON RATE BASE COMPUTATION

1. Report data on a corporate basis only; not a consolidated basis.
2. The data used in calculating average rate base are based on monthly averages, if available.
3. If you file monthly rate of return forms (PSC-AF4) with the PSC, use the same method for completing this schedule.
4. If monthly averages are not available, use average of the first-of-year and the end-of-year figures for each account.
5. Do not include property held for future use or construction work in progress with utility plant in service.
   These are not rate base components.

Average Rate Base (a)	Electric (b)	Gas (c)	Water (d)	Other (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,861,646,272	671,562,849			**3,533,209,121**	**1**
Allocation of Common Plant					**0**	**2**
Completed Construction Not Classified					**0**	**3**
Gas Stored Underground					**0**	**4**
Nuclear Fuel					**0**	**5**
Materials and Supplies	42,724,108	(3,801,388)			**38,922,720**	**6**
Other (Specify):						
OTHER INVESTMENTS	1,351,258	0	0	0	**1,351,258**	**7**
STORAGE GAS		28,006,450			**28,006,450**	**8**
Less Average:						
Reserve for Depreciation	1,383,148,068	343,550,418			**1,726,698,486**	**9**
Amortization Reserves	1,329,648				**1,329,648**	**10**
Customer Advances for Construction	17,099,454	1,759,816			**18,859,270**	**11**
Contribution in Aid of Construction					**0**	**12**
Accumulated Deferred Income Taxes					**0**	**13**
Other (Specify):						
NONE					**0**	**14**
Average Net Rate Base	**1,504,144,468**	**350,457,677**	**0**	**0**	**1,854,602,145**	
Total Operating Income (or Loss)	147,241,359	33,440,558	0		**180,681,917**	**15**
Less (Specify):						
WISCONSIN VALLEY IMPROVEMENT	(8,271)	0	0	0	**(8,271)**	**16**
MISCELLANEOUS UTILITY EARNINGS	(118,982)				**(118,982)**	**17**
Adjusted Operating Income	**147,368,612**	**33,440,558**	**0**	**0**	**180,809,170**	
Adjusted Operating Income as a percent of Average Net Rate Base	**9.80%**	**9.54%**	**N/A**	**N/A**	**9.75%**	

RETURN ON RATE BASE COMPUTATION

Return on Rate Base Computation (Page F-11)

General footnotes

This information is reported for the legal entity of Wisconsin Public Service Corporation. The information is not specific to the Wisconsin jurisdiction.

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment.
2. Wholesale and retail out-of-state energy and water sales revenues are considered assessable due to the strong nexus to Wisconsin founded on the location of the generation facilities in the state and significant regulatory oversight by the Commission.
3. Exclude retail out-of-state energy sales where energy is both produced and sold out-of-state.

Description (a)	Electric Utility (b)	Gas Utility (c)	Water Utility (d)	Other Utility (e)	Total (f)	
Operating revenues	1,223,449,626	365,623,697	0		**1,589,073,323**	**1**
Less: out-of-state operating revenues	48,156,454	4,601,426			**52,757,880**	**2**
Less: in-state interdepartmental sales	398,173	8,837,923			**9,236,096**	**3**
Less: current year write-offs of uncollectible accounts (Wisconsin utility customers only)	4,836,680	3,496,797			**8,333,477**	**4**
Plus: current year collection of Wisconsin utility customer accounts previously written off	665,834	521,565			**1,187,399**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**1,170,724,153**	**349,209,116**	**0**	**0**	**1,519,933,269**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions from utility to Integrys Business Support, LLC

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	80,947	80,947	**0**	**1**
Loadings for fringe benefits and overhead	0	170,620	170,620	**0**	**2**
Employee benefits and other stock based comp.	0	5,964,099	5,964,099	**0**	**3**
Total Labor	**0**	**6,215,666**	**6,215,666**	**0**	
Other					
Invoice/expense accounts (pass-through)	0	327,509	327,509	**0**	**4**
Rent	0	1,571,981	1,571,981	**0**	**5**
Usage based, including printing	0	106,839	106,839	**0**	**6**
Materials and supplies	0	182,947	182,947	**0**	**7**
Contracted expenses	0	37,725	37,725	**0**	**8**
Pre-tax carrying costs	0	3,246,291	3,246,291	**0**	**9**
Memberships	0	54,705	54,705	**0**	**10**
Transfer of project costs	0	78,027	78,027	**0**	**11**
Other postretirement benefits funding reimburse.	0	28,075	28,075	**0**	**12**
Miscellaneous	0	44,765	44,765	**0**	**13**
Total Other	**0**	**5,678,864**	**5,678,864**	**0**	
Total:	**0**	**11,894,530**	**11,894,530**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions from utility to Integrys Energy Group, Inc.

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	158,147	158,147	**0**	**14**
Loadings for fringe benefits and overhead	0	148,698	148,698	**0**	**15**
Employee benefits and other stock based comp.	0	2,374,948	2,374,948	**0**	**16**
Total Labor	**0**	**2,681,793**	**2,681,793**	**0**	
Other					
Invoices/expense accounts (pass-through)	0	174,308	174,308	**0**	**17**
Income tax (pass-through)	0	(190,611)	(190,611)	**0**	**18**
Miscellaneous	0	10,118	10,118	**0**	**19**
Total Other	**0**	**(6,185)**	**(6,185)**	**0**	
Total:	**0**	**2,675,608**	**2,675,608**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions from utility to Integrys Energy Services, Inc.

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	53,516	53,516	**0**	**20**
Loadings for fringe benefits and overhead	0	39,415	39,415	**0**	**21**
Employee benefits and other stock based comp.	0	869,510	869,510	**0**	**22**
Total Labor	**0**	**962,441**	**962,441**	**0**	
Other					
Invoices/expense accounts (pass-through)	0	26,246	26,246	**0**	**23**
Legal invoices (pass-through)	0	11,234	11,234	**0**	**24**
Operational systems charge	0	17,622	17,622	**0**	**25**
Vacation accrual	0	(21,326)	(21,326)	**0**	**26**
Other postretirement benefits funding reimburse.	0	81,791	81,791	**0**	**27**
Miscellaneous	0	1,564	1,564	**0**	**28**
Total Other	**0**	**117,131**	**117,131**	**0**	
Total:	**0**	**1,079,572**	**1,079,572**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions from utility to Michigan Gas Utilities Corporation

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	26,739	26,739	**0**	**29**
Loadings for fringe benefits and overhead	0	25,367	25,367	**0**	**30**
Employee benefits and other stock based comp.	0	11,985	11,985	**0**	**31**
Total Labor	**0**	**64,091**	**64,091**	**0**	
Other					
Invoices/expense accounts (pass-through)	0	235,633	235,633	**0**	**32**
Usage based	0	43,242	43,242	**0**	**33**
Materials and supplies	0	646,383	646,383	**0**	**34**
Operational systems charge	0	157,462	157,462	**0**	**35**
Other postretirement benefits funding reimburse.	0	408,837	408,837	**0**	**36**
Miscellaneous	0	13,397	13,397	**0**	**37**
Total Other	**0**	**1,504,954**	**1,504,954**	**0**	
Total:	**0**	**1,569,045**	**1,569,045**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions from utility to Minnesota Energy Resources Corporation

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	37,694	37,694	**0**	**38**
Loadings for fringe benefits and overhead	0	39,635	39,635	**0**	**39**
Employee benefits and other stock based comp.	0	11,149	11,149	**0**	**40**
Total Labor	**0**	**88,478**	**88,478**	**0**	
Other					
Invoices/expense accounts (pass-through)	0	274,642	274,642	**0**	**41**
Usage based	0	65,800	65,800	**0**	**42**
Materials and supplies	0	458,383	458,383	**0**	**43**
Operational systems charge	0	196,870	196,870	**0**	**44**
Contracted labor costs	0	10,553	10,553	**0**	**45**
Memberships	0	11,889	11,889	**0**	**46**
Other postretirement benefits funding reimburse.	0	394,905	394,905	**0**	**47**
Miscellaneous	0	15,211	15,211	**0**	**48**
Total Other	**0**	**1,428,253**	**1,428,253**	**0**	
Total:	**0**	**1,516,731**	**1,516,731**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions from utility to North Shore Gas Company

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	9,638	9,638	**0**	**49**
Loadings for fringe benefits and overhead	0	10,016	10,016	**0**	**50**
Total Labor	**0**	**19,654**	**19,654**	**0**	
Other					
Invoices/expense accounts (pass-through)	0	43,842	43,842	**0**	**51**
Materials and supplies	0	16,684	16,684	**0**	**52**
Miscellaneous	0	24,221	24,221	**0**	**53**
Total Other	**0**	**84,747**	**84,747**	**0**	
Total:	**0**	**104,401**	**104,401**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions from utility to The Peoples Gas Light & Coke Company

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	101,292	101,292	**0**	**54**
Loadings for fringe benefits and overhead	0	164,595	164,595	**0**	**55**
Total Labor	**0**	**265,887**	**265,887**	**0**	
Other					
Invoices/expense accounts (pass-through)	0	148,206	148,206	**0**	**56**
Contracted labor	0	148,559	148,559	**0**	**57**
Materials and supplies	0	92,947	92,947	**0**	**58**
Memberships	0	46,037	46,037	**0**	**59**
Other tax (pass-through)	0	25,884	25,884	**0**	**60**
Miscellaneous	0	6,336	6,336	**0**	**61**
Total Other	**0**	**467,969**	**467,969**	**0**	
Total:	**0**	**733,856**	**733,856**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions from utility to Unregulated Miscellaneous

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	55	55	**0**	**62**
Loadings for fringe benefits and overhead	0	53	53	**0**	**63**
Total Labor	**0**	**108**	**108**	**0**	
Other					
Miscellaneous	0	8,308	8,308	**0**	**64**
Legal invoices (pass-through)	0	17,772	17,772	**0**	**65**
Operational systems charge	0	11,607	11,607	**0**	**66**
Total Other	**0**	**37,687**	**37,687**	**0**	
Total:	**0**	**37,795**	**37,795**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions from utility to Upper Peninsula Power Company

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	1,115,808	1,115,808	**0**	**67**
Loadings for fringe benefits and overhead	0	1,080,601	1,080,601	**0**	**68**
Employee benefits and other stock based comp.	0	68,348	68,348	**0**	**69**
Total Labor	**0**	**2,264,757**	**2,264,757**	**0**	
Other					
Invoices/expense accounts (pass-through)	0	3,526,486	3,526,486	**0**	**70**
Usage based	0	131,879	131,879	**0**	**71**
Legal invoices (pass-through)	0	23,381	23,381	**0**	**72**
Materials and supplies	0	1,149,716	1,149,716	**0**	**73**
Contracted labor charges	0	106,906	106,906	**0**	**74**
Customer communication center	0	878,559	878,559	**0**	**75**
Operational systems charge	0	707,750	707,750	**0**	**76**
Engineering and other energy supply support	0	41,912	41,912	**0**	**77**
Relocation expense	0	26,099	26,099	**0**	**78**
Transfer of project costs	0	581,820	581,820	**0**	**79**
Other postretirement benefits funding reimburse.	0	2,127,506	2,127,506	**0**	**80**
Miscellaneous	0	18,872	18,872	**0**	**81**
Total Other	**0**	**9,320,886**	**9,320,886**	**0**	
Total:	**0**	**11,585,643**	**11,585,643**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions from utility to Wisconsin River Power Company

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	220,788	220,788	**0**	**82**
Loadings for fringe benefits and overhead	0	221,446	221,446	**0**	**83**
Total Labor	**0**	**442,234**	**442,234**	**0**	
Other					
Invoices/expense accounts (pass-through)	0	41,725	41,725	**0**	**84**
Engineering and other energy supply support	0	50,294	50,294	**0**	**85**
Miscellaneous	0	22,049	22,049	**0**	**86**
Total Other	**0**	**114,068**	**114,068**	**0**	
Total:	**0**	**556,302**	**556,302**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions from utility to WPS Westwood Generation, LLC

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	7,462	7,462	**0**	**87**
Loadings for fringe benefits and overhead	0	7,191	7,191	**0**	**88**
Total Labor	**0**	**14,653**	**14,653**	**0**	
Other					
Miscellaneous	0	8,009	8,009	**0**	**89**
Total Other	**0**	**8,009**	**8,009**	**0**	
Total:	**0**	**22,662**	**22,662**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions to utility from Integrys Business Support, LLC

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	10,807,096	10,807,096	**0**	**90**
Allocated labor	0	23,052,074	23,052,074	**0**	**91**
Loadings for fringe benefits and overhead	0	19,992,222	19,992,222	**0**	**92**
Allocated loaders	0	7,273,660	7,273,660	**0**	**93**
Employee benefits and other stock based comp.	0	17,682,840	17,682,840	**0**	**94**
Total Labor	**0**	**78,807,892**	**78,807,892**	**0**	
Other					
Invoices/expense accounts (pass-through)	0	5,950,940	5,950,940	**0**	**95**
Bank service fees	0	109,696	109,696	**0**	**96**
Usage based, including printing	0	522,750	522,750	**0**	**97**
Legal invoices (pass-through)	0	198,397	198,397	**0**	**98**
Insurance expense	0	6,795,823	6,795,823	**0**	**99**
Contracted labor expenses	0	1,434,175	1,434,175	**0**	**100**
Postage	0	2,168,877	2,168,877	**0**	**101**
Memberships	0	474,013	474,013	**0**	**102**
Allocated nonlabor	0	17,822,962	17,822,962	**0**	**103**
Long-term incentive plan	0	343,928	343,928	**0**	**104**
Annual incentive plan	0	95,445	95,445	**0**	**105**
Total rewards service program	0	30,686	30,686	**0**	**106**
Pre-tax carrying costs	0	1,859,780	1,859,780	**0**	**107**
Workers compensation	0	438,534	438,534	**0**	**108**
EPRI memberships	0	74,952	74,952	**0**	**109**
Depreciation	0	9,553,094	9,553,094	**0**	**110**
Derivatives	0	93,083	93,083	**0**	**111**
Pension funding reimbursement	0	78,511,519	78,511,519	**0**	**112**
Miscellaneous	0	162,688	162,688	**0**	**113**
Total Other	**0**	**126,641,342**	**126,641,342**	**0**	
Total:	**0**	**205,449,234**	**205,449,234**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions to utility from Integrys Energy Group, Inc.

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Other					
Invoices/expense accounts (pass-through)	0	347,186	347,186	**0**	**114**
Usage based	0	37,394	37,394	**0**	**115**
ESOP match	0	2,469,362	2,469,362	**0**	**116**
Long-term incentive plan	0	255,735	255,735	**0**	**117**
Other stock based compensation	0	641,967	641,967	**0**	**118**
Fees for credit lines	0	364,131	364,131	**0**	**119**
Income tax (pass-through)	0	(147,992)	(147,992)	**0**	**120**
Other tax (pass-through)	0	11,099	11,099	**0**	**121**
Contracted labor expenses	0	60,798	60,798	**0**	**122**
Miscellaneous	0	15,105	15,105	**0**	**123**
Total Other	**0**	**4,054,785**	**4,054,785**	**0**	
Total:	**0**	**4,054,785**	**4,054,785**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions to utility from Michigan Gas Utilities Corporation

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	8,531	8,531	**0**	**124**
Loadings for fringe benefits and overhead	0	6,982	6,982	**0**	**125**
Total Labor	**0**	**15,513**	**15,513**	**0**	
Other					
Materials and supplies	0	14,783	14,783	**0**	**126**
Medicare Part D subsidy receipts	0	49,123	49,123	**0**	**127**
Miscellaneous	0	10,555	10,555	**0**	**128**
Total Other	**0**	**74,461**	**74,461**	**0**	
Total:	**0**	**89,974**	**89,974**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions to utility from Minnesota Energy Resources Corporation

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	(6)	(6)	**0**	**129**
Loadings for fringe benefits and overhead	0	(12)	(12)	**0**	**130**
Total Labor	**0**	**(18)**	**(18)**	**0**	
Other					
Medicare Part D subsidy receipts	0	26,154	26,154	**0**	**131**
Miscellaneous	0	2,489	2,489	**0**	**132**
Total Other	**0**	**28,643**	**28,643**	**0**	
Total:	**0**	**28,625**	**28,625**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions to utility from Peoples Energy Corporation

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Other					
Miscellaneous	0	25,513	25,513	**0**	**133**
Total Other	**0**	**25,513**	**25,513**	**0**	
Total:	**0**	**25,513**	**25,513**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions to utility from Regulated Miscellaneous

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Other					
Materials and supplies	0	15,241	15,241	**0**	**134**
Miscellaneous	0	13,269	13,269	**0**	**135**
Total Other	**0**	**28,510**	**28,510**	**0**	
Total:	**0**	**28,510**	**28,510**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions to utility from Unregulated Miscellaneous

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	3,336	3,336	**0**	**136**
Total Labor	**0**	**3,336**	**3,336**	**0**	
Other					
Miscellaneous	0	4,565	4,565	**0**	**137**
Vacation accrual	0	16,378	16,378	**0**	**138**
Total Other	**0**	**20,943**	**20,943**	**0**	
Total:	**0**	**24,279**	**24,279**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions to utility from Upper Peninsula Power Company

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Labor					
Direct labor	0	47,823	47,823	**0**	**139**
Loadings for fringe benefits and overhead	0	10,408	10,408	**0**	**140**
Total Labor	**0**	**58,231**	**58,231**	**0**	
Other					
Materials and supplies	0	41,969	41,969	**0**	**141**
Relocation expense	0	39,250	39,250	**0**	**142**
Medicare Part D subsidy receipts	0	16,944	16,944	**0**	**143**
Miscellaneous	0	21,614	21,614	**0**	**144**
Total Other	**0**	**119,777**	**119,777**	**0**	
Total:	**0**	**178,008**	**178,008**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Intercompany Transactions to utility from WPS Leasing, Inc.

Department (a)	Hours Paid (b)	Total Costs (including Overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
Other					
Unit train lease	0	1,882,535	1,882,535	**0**	**145**
Total Other	**0**	**1,882,535**	**1,882,535**	**0**	
Total:	**0**	**1,882,535**	**1,882,535**	**0**	

AFFILIATED INTEREST TRANSACTIONS

Affiliated Interest Transactions (Page F-13)

General footnotes

Column (e) - WPS provides and receives services, property, and other items of value to and from its parent, Integrys Energy Group, and other subsidiaries of Integrys Energy Group. All such transactions are made pursuant to an Affiliated Interest Agreement ("Regulated Agreement") approved by the PSCW. MGU, MERC, UPPCO, PGL, and NSG (together with WPS, the "regulated subsidiaries") have all been added as parties to the Regulated Agreement and, like WPS, can also provide and receive services, property, and other items of value to and from their parent, Integrys Energy Group, and other regulated subsidiaries of Integrys Energy Group. WPS is also a party to an agreement with Integrys Energy Group and Integrys Energy Group's non-regulated subsidiaries. This Master Affiliated Interest Agreement ("Non-Regulated Agreement") was also approved by the PSCW. The other regulated subsidiaries are not parties to the Non-Regulated Agreement. The Regulated Agreement requires that all services are provided at cost. The Non-Regulated Agreement provides that WPS must receive payment equal to the higher of their cost or fair value for services, property, and other items of value that WPS provides to Integrys Energy Group or its other non-regulated subsidiaries, and that WPS must make payments equal to the lower of the provider's cost or fair value for services, property, and other items of value that Integrys Energy Group or its other non-regulated subsidiaries provide to WPS. Modification or amendment to these agreements requires the approval of the PSCW.

IBS provides 15 categories of services (including financial, human resource, and administrative services) to WPS pursuant to a Master Regulated Affiliated Interest Agreement (IBS AIA) which has been approved by, or granted appropriate waivers from, the appropriate regulators, including the PSCW. As required by FERC regulations for centralized service companies, IBS renders services at cost. The PSCW must be notified prior to making changes to the services offered under and the allocation methods specified in the IBS AIA. Other modifications or amendments to the IBS AIA would require PSCW approval. Recovery of allocated costs is addressed in WPS's rate cases.

In 2010, a new affiliated interest agreement (Non-IBS AIA) that would govern the provision of intercompany services, other than IBS services, within Integrys Energy Group, was submitted to the PSCW for approval. (A previous filing in 2008 was withdrawn.) The Non-IBS AIA was written primarily to limit the scope of services now provided by IBS that had been provided under the Regulated Agreement and the Non Regulated Agreement. The Non-IBS AIA would replace these current agreements, except the IBS AIA, after proper approvals. The pricing methodologies from the current agreements would carry forward to the Non-IBS AIA. The Non-IBS AIA has yet to be approved by the PSCW. On January 27, 2011, the PSCW issued a notice to consider the Non-IBS AIA.

Subsidiary charges of less than $20,000 (to or from the utility) were combined into a separate miscellaneous group.

The unregulated miscellaneous group includes charges from the utility to Combined Locks Energy Center; Integrys Energy of New York; Integrys Energy Services of Texas; WPS Beaver Falls; WPS Investments, LLC; WPS Power Development, Inc.; and WPS Syracuse Generation.

The regulated miscellaneous group includes charges to the utility from North Shore Gas Company; The Peoples Gas Light and Coke Company; and Wisconsin River Power Company. The unregulated miscellaneous group includes charges to the utility from Integrys Energy Services and WPS Westwood Generation, LLC.

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Classification (a)	Total (b)	Electric (c)		
				1
Utility Plant in Service				2
Plant in Service(101,101.1)/Unclassified Completed Construction(106,major only)	**3,526,609,654**	2,698,192,058		3
Property Under Capital Leases	**0**			4
Plant Purchased or Sold	**0**			5
Completed Construction not Classified	**0**			6
Experimental Plant Unclassified	**0**			7
Total In Service	**3,526,609,654**	**2,698,192,058**		8
Leased to Others	**0**			9
Held for Future Use	**0**	0		10
Construction Work in Progress	**18,060,472**	13,628,442		11
Acquisition Adjustments	**0**			12
Total Utility Plant	**3,544,670,126**	**2,711,820,500**		13
Accum Prov for Depr, Amort, & Depl	**1,432,999,497**	1,074,774,134		14
Net Utility Plant	**2,111,670,629**	**1,637,046,366**		15
				16
Detail of Accum Prov for Depr, Amort & Depl in Service				17
Depreciation	**1,428,303,082**	1,071,703,167	*	18
Amort & Depl of Producing Nat Gas Land/land Right	**0**			19
Amort of Underground Storage Land/Land Rights	**0**			20
Amort of Other Utility Plant	**4,696,415**	3,070,967	*	21
Total In Service	**1,432,999,497**	**1,074,774,134**		22
Leased to Others				23
Depreciation	**0**			24
Amortization and Depletion	**0**			25
Total Leased to Others	**0**	**0**		26
Held for Future Use				27
Depreciation	**0**			28
Amortization	**0**			29
Total Held for Future Use	**0**	**0**		30
Abandonment of Leases (Natural Gas)	**0**			31
Amort of Plant Acquisition Adj	**0**			32
Total Accum Prov	**1,432,999,497**	**1,074,774,134**		33

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (cont.)

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	
					1
					2
630,664,235				197,753,361	3
					4
					5
					6
					7
630,664,235	**0**	**0**	**0**	**197,753,361**	8
					9
0					10
3,431,031				1,000,999	11
					12
634,095,266	**0**	**0**	**0**	**198,754,360**	13
263,677,366				94,547,997	14
370,417,900	**0**	**0**	**0**	**104,206,363**	15
					16
					17
263,401,975				93,197,940	* 18
					19
					20
275,392				1,350,056	* 21
263,677,367	**0**	**0**	**0**	**94,547,996**	22
					23
					24
					25
0	**0**	**0**	**0**	**0**	26
					27
					28
					29
0	**0**	**0**	**0**	**0**	30
					31
					32
263,677,367	**0**	**0**	**0**	**94,547,996**	33

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (Page F-14)

General footnotes

Lines 18 and 21 - The amortization of land rights for Account 340 is included in Amortization of Other Utility Plant in the general ledger. Page E-14 of the PSCW software includes this amortization balance in Depreciation. As such, lines 18 and 21 do not agree to the balances reported in the WPS FERC Form 1. The Total In Service balance is properly reported and does agree to the WPS FERC Form 1 balance.

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (cont.)

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CONSTRUCTION WORK IN PROGRESS (ACCT. 107)

1. Report below descriptions and balances at beginning and end of year of projects in process of construction (107).
2. Minor projects under $1,000,000 major and under $500,000 nonmajor should be grouped by utility department and function.

Project Description (a)	Balance First of Year (b)	Balance End of Year (c)	
Electric			
Weston 3 - Flue Gas Desulfurization for SO2 Control - Generation	3,557,216	3,872,266	**1**
Columbia & Edgewater Temporary Project - Generation	1,270,929	588,071	**2**
Pulliam 8 - Mercury Control System - Generation	1,253,853	0	**3**
Crane Creek Wind Farm - Transmission System Enchancements - Generation	1,162,185	0	**4**
Projects With Balances Less Than $1,000,000	10,923,887	9,168,105	**5**
Subtotal - Electric:	**18,168,070**	**13,628,442**	
Gas			
Green Bay Gas Distribution - Huron Rd Install Station Outlets	0	1,113,261	**6**
Projects With Balances Less Than $1,000,000	1,870,765	2,317,770	**7**
Subtotal - Gas:	**1,870,765**	**3,431,031**	
Water			
NONE	0	0	**8**
Subtotal - Water:	**0**	**0**	
Steam			
NONE	0	0	**9**
Subtotal - Steam:	**0**	**0**	
Common			
Projects With Balances Less Than $1,000,000	481,797	1,000,999	**10**
Subtotal - Unknown:	**481,797**	**1,000,999**	
Other			
NONE	0	0	**11**
Subtotal - Other:	**0**	**0**	
Total:	**20,520,632**	**18,060,472**	

CONSTRUCTION ACTIVITY FOR YEAR

Report below the total overheads and the total direct cost of construction for the year. Projects under $1,000,000 for major utilities and $500,000 for nonmajor utilities should be grouped by utility department and function.

Project Description (a)	Direct Charges: Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)		
Electric						
Ogden Street - Increase Transformer Capacity	316,132	1,285,028	32	0		**1**
Projects Under $1,000,000: Electric	13,605,713	20,372,842	6,866,148	(4,674,560)		**2**
Subtotal Electric:	**13,921,845**	**21,657,870**	**6,866,180**	**(4,674,560)**		
% of Subtotal Direct Charges:						
Gas						
Oshkosh - Hwy 41 Relocation South	52,378	316,959	693,577	0		**3**
South Wausau Gas Gate Station	207,006	1,020,442	186,823	0		**4**
Projects Under $1,000,000: Gas	4,407,421	6,693,484	7,787,803	(1,102,528)		**5**
Subtotal Gas:	**4,666,805**	**8,030,885**	**8,668,203**	**(1,102,528)**		
% of Subtotal Direct Charges:						
Water						
Projects Under $1,000,000: Water	9,957	130	21,926	0		**6**
Subtotal Water:	**9,957**	**130**	**21,926**	**0**		
% of Subtotal Direct Charges:						
Steam						
Base Load Generating Station	(656,071)	2,493,478	(2,451,656)	(953,612)	*	**7**
Pulliam 5 - Separate Over Fire Air Project for NOx Control	257,994	1,096,206	(8,024)	0		**8**
Weston 4 - Auxiliary Power Substation/Transmission	881,767	1,532,936	42,454	(1,012)		**9**
Projects Under $1,000,000: Steam	562,608	1,525,032	57,765	229,769		**10**
Subtotal Steam:	**1,046,298**	**6,647,652**	**(2,359,461)**	**(724,855)**		
% of Subtotal Direct Charges:						
Common						
Projects Under $1,000,000: Common	415,164	3,535,338	72,629	(2,452)		**11**
Subtotal Common:	**415,164**	**3,535,338**	**72,629**	**(2,452)**		
% of Subtotal Direct Charges:						
Other						
Crane Creek - Wind Project	203,625	1,680,124	15,864	(79,516)		**12**
Subtotal Other:	**203,625**	**1,680,124**	**15,864**	**(79,516)**		
% of Subtotal Direct Charges:						
Grand Totals:	**20,263,694**	**41,551,999**	**13,285,341**	**(6,583,911)**		
% of Total Direct Charges:						

CONSTRUCTION ACTIVITY FOR YEAR (cont.)

Total Direct Charges (f)	Overheads: Engineering & Supervision (g)	Overheads: Administration & General (h)	Overheads: Allowance for Funds Used (i)	Overheads: Taxes & Other (j)	Total Direct Charges and Overheads (k)	
1,601,192	0	0	15,498	0	**1,616,690**	**1**
36,170,143	(67,577)	0	233,066	0	**36,335,632**	**2**
37,771,335	**(67,577)**	**0**	**248,564**	**0**	**37,952,322**	
	-0.18%	**0.00%**	**0.66%**	**0.00%**		
1,062,914	64,295	0	6,245	0	**1,133,454**	**3**
1,414,271	0	0	22,983	0	**1,437,254**	**4**
17,786,180	(58,685)	0	99,946	0	**17,827,441**	**5**
20,263,365	**5,610**	**0**	**129,174**	**0**	**20,398,149**	
	0.03%	**0.00%**	**0.64%**	**0.00%**		
32,013	0	0	1,482	0	**33,495**	**6**
32,013	**0**	**0**	**1,482**	**0**	**33,495**	
	0.00%	**0.00%**	**4.63%**	**0.00%**		
(1,567,861)	(10,353)	0	0	0	**(1,578,214)**	* **7**
1,346,176	0	0	27,768	0	**1,373,944**	**8**
2,456,145	(171,735)	0	48,099	0	**2,332,509**	**9**
2,375,174	(12,446)	0	428,745	0	**2,791,473**	**10**
4,609,634	**(194,534)**	**0**	**504,612**	**0**	**4,919,712**	
	-4.22%	**0.00%**	**10.95%**	**0.00%**		
4,020,679	0	0	28,051	0	**4,048,730**	**11**
4,020,679	**0**	**0**	**28,051**	**0**	**4,048,730**	
	0.00%	**0.00%**	**0.70%**	**0.00%**		
1,820,097	0	0	4,414	0	**1,824,511**	**12**
1,820,097	**0**	**0**	**4,414**	**0**	**1,824,511**	
	0.00%	**0.00%**	**0.24%**	**0.00%**		
68,517,123	**(256,501)**	**0**	**916,297**	**0**	**69,176,919**	
	-0.37%	**0.00%**	**1.34%**	**0.00%**		

CONSTRUCTION ACTIVITY FOR YEAR

Construction Activity for Year (Page F-18)

General footnotes

Line 7 - The credit balance for the Base Load Generating Station is caused by a refund received from the vendor due to performance issues.

CONSTRUCTION ACTIVITY FOR YEAR (cont.)

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CONSTRUCTION COMPLETED DURING YEAR

Report below the total cost of completed construction projects cleared from account 107 during the year. Projects under $1,000,000 for major utilities and $500,000 for nonmajor utilities should be grouped by utility department and function.

Project Description (a)	Direct Charges: Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)	
Electric					
Ogden Street - Increase Transformer Capacity	316,133	1,285,028	32	0	1
Projects Under $1,000,000: Electric	10,750,048	21,617,776	6,598,851	(5,497,622)	2
Subtotal Electric:	**11,066,181**	**22,902,804**	**6,598,883**	**(5,497,622)**	
% of Subtotal Direct Charges:					
Gas					
Oshkosh - Highway 41 Relocation South	52,378	316,959	693,577	0	3
South Wausau Gate Station	233,894	1,021,944	196,112	0	4
Projects Under $1,000,000: Gas	3,513,442	5,843,858	7,337,529	(1,103,173)	5
Subtotal Gas:	**3,799,714**	**7,182,761**	**8,227,218**	**(1,103,173)**	
% of Subtotal Direct Charges:					
Water					
NONE					6
Subtotal Water:	**0**	**0**	**0**	**0**	
% of Subtotal Direct Charges:					
Steam					
Weston 4 - Selective Catalytic Reduction Purchase/Install	6,929	1,188,976	141,515	0	7
Pulliam 5 - Seperate Over Fire Air Project for NOx Control	336,390	1,831,784	39,400	0	8
Weston 4 - Auxiliary Power Substation/Transmission	1,090,716	2,160,506	166,680	(1,012)	9
Pulliam 8 - Mercury Control System	413,017	1,237,774	25,552	119,348	10
Base Load Generating Station	(656,071)	2,493,478	(2,451,655)	(953,612)	* 11
Projects Under $1,000,000: Steam	291,539	723,365	(103,933)	110,252	12
Subtotal Steam:	**1,482,520**	**9,635,883**	**(2,182,441)**	**(725,024)**	
% of Subtotal Direct Charges:					
Common					
Downtown Complex Replace Chillers	56,908	955,132	1,796	0	13
Projects Under $1,000,000: Common	350,641	2,069,946	72,136	(2,871)	14
Subtotal Common:	**407,549**	**3,025,078**	**73,932**	**(2,871)**	
% of Subtotal Direct Charges:					
Other					
Crane Creek Wind Project	203,625	2,851,380	15,864	(88,714)	15
Subtotal Other:	**203,625**	**2,851,380**	**15,864**	**(88,714)**	
% of Subtotal Direct Charges:					
Grand Totals:	**16,959,589**	**45,597,906**	**12,733,456**	**(7,417,404)**	
% of Total Direct Charges:					

CONSTRUCTION COMPLETED DURING YEAR (cont.)

Total Direct Charges (f)	Overheads: Engineering & Supervision (g)	Overheads: Administration & General (h)	Overheads: Allowance for Funds Used (i)	Overheads: Taxes & Other (j)	Total Direct Charges and Overheads (k)	
1,601,193	0	0	15,498	0	**1,616,691**	**1**
33,469,053	2,354,283	0	172,706	0	**35,996,042**	**2**
35,070,246	**2,354,283**	**0**	**188,204**	**0**	**37,612,733**	
	6.71%	**0.00%**	**0.54%**	**0.00%**		
1,062,914	64,295	0	6,245	0	**1,133,454**	**3**
1,451,950	0	0	23,746	0	**1,475,696**	**4**
15,591,656	452,108	0	47,413	0	**16,091,177**	**5**
18,106,520	**516,403**	**0**	**77,404**	**0**	**18,700,327**	
	2.85%	**0.00%**	**0.43%**	**0.00%**		
0					**0**	**6**
0	**0**	**0**	**0**	**0**	**0**	
1,337,420	(1,558)	0	37,596	0	**1,373,458**	**7**
2,207,574	0	0	59,105	0	**2,266,679**	**8**
3,416,890	(216,780)	0	62,237	0	**3,262,347**	**9**
1,795,691	0	0	115,385	0	**1,911,076**	**10**
(1,567,860)	(10,353)	0	0	0	**(1,578,213)**	*** 11**
1,021,223	(1,112)	0	0	0	**1,020,111**	**12**
8,210,938	**(229,803)**	**0**	**274,323**	**0**	**8,255,458**	
	-2.80%	**0.00%**	**3.34%**	**0.00%**		
1,013,836	0	0	3,270	0	**1,017,106**	**13**
2,489,852	0	0	17,570	0	**2,507,422**	**14**
3,503,688	**0**	**0**	**20,840**	**0**	**3,524,528**	
	0.00%	**0.00%**	**0.59%**	**0.00%**		
2,982,155	0	0	4,541	0	**2,986,696**	**15**
2,982,155	**0**	**0**	**4,541**	**0**	**2,986,696**	
	0.00%	**0.00%**	**0.15%**	**0.00%**		
67,873,547	**2,640,883**	**0**	**565,312**	**0**	**71,079,742**	
	3.89%	**0.00%**	**0.83%**	**0.00%**		

CONSTRUCTION COMPLETED DURING YEAR

Construction Completed During Year (Page F-20)

General footnotes

Line 11 - The credit balance for the Base Load Generating Station is caused by a refund received from the vendor due to performance issues.

CONSTRUCTION COMPLETED DURING YEAR (cont.)

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INVESTMENTS AND FUNDS (ACCTS. 123-128, INCL.)

1. Report with separate descriptions for each amount, the securities owned by the utility; include date of issue and date of maturity in description of any debt securities owned.
2. Designate any securities pledged and explain purpose of pledge in footnote.
3. Invesments less than $1,000 may be grouped by classes.
4. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.

Description (a)	Date Acquired (b)	Maturity Date (c)		
Acct. 123 - Investment in Associated Companies				
				1
Acct. 123.1 - Investment in Subsidiary Companies				
Wisconsin River Power Company	1/26/1948		*	2
Wisconsin Valley Improvement Company	6/5/1933		*	3
WPS Leasing, Inc.	9/22/1994		*	4
ATC Management, Inc.	1/1/2001		*	5
WPS Investments, LLC	12/27/2000		*	6
Acct. 124 - Other Investments				
Tomahawk Power & Pulp (advance)	9/1/1993			7
Portage County Economic Development (common stock)	9/9/1994		*	8
PowerTree Carbon Company LLC	11/26/2003			9
Acct. 125 - Sinking Funds				
				10
Acct. 126 - Depreciation Fund				
				11
Acct. 127 - Amortization Fund - Federal				
				12
Acct. 128 - Other Special Funds				
				13

INVESTMENTS AND FUNDS (ACCTS. 123-128, INCL.) (cont.)

	Amount of Investment at Beginning Of Year (d)	Equity in Subsidiary Earnings Of Year (e)	Revenues For Year (f)	Amount of Investment at End Of Year (g)	Gain or Loss From Investment Disposed Of (h)		
Acct. 123 - Investment in Associated Companies							
				0			1
Acct. 123 Subtotal:	**0**	**0**	**0**	**0**	**0**		
Acct. 123.1 - Investment in Subsidiary Companies							
	8,538,789	991,164	(1,427,400)	**8,102,553**		*	2
	804,103	8,272	(21,008)	**791,367**		*	3
	(499,729)	185,816		**(313,913)**		*	4
	52,830			**52,830**		*	5
	55,138,961	9,765,966	(8,080,681)	**56,824,246**		*	6
Acct. 123.1 Subtotal:	**64,034,954**	**10,951,218**	**(9,529,089)**	**65,457,083**	**0**		
Acct. 124 - Other Investments							
	1,381,464	(88,152)		**1,293,312**			7
	118,605	1,774	(120,379)	**0**	545	*	8
	50,000			**50,000**			9
Acct. 124 Subtotal:	**1,550,069**	**(86,378)**	**(120,379)**	**1,343,312**	**545**		
Acct. 125 - Sinking Funds							
				0			10
Acct. 125 Subtotal:	**0**	**0**	**0**	**0**	**0**		
Acct. 126 - Depreciation Fund							
				0			11
Acct. 126 Subtotal:	**0**	**0**	**0**	**0**	**0**		
Acct. 127 - Amortization Fund - Federal							
				0			12
Acct. 127 Subtotal:	**0**	**0**	**0**	**0**	**0**		
Acct. 128 - Other Special Funds							
				0			13
Acct. 128 Subtotal:	**0**	**0**	**0**	**0**	**0**		
Total:	**65,585,023**	**10,864,840**	**(9,649,468)**	**66,800,395**	**545**		

INVESTMENTS AND FUNDS (ACCTS. 123-128, INCL.)

Investments and Funds (Accts. 123-128, incl.) (Page F-22)

General footnotes

Line 2, Column (b) - WPS acquired a 33.12% interest in Wisconsin River Power Company as approved by the PSCW Docket 2-U-2485, dated January 26, 1948. Ownership is a joint venture with Wisconsin Power and Light Company (a subsidiary of Alliant Energy). WPS purchased Consolidated Water Power Company's 33.76% interest, effective December 31, 2000.

WPS sold a 16.88% interest in Wisconsin River Power Company to Alliant, effective December 31, 2001. This resulted in WPS having a 50% ownership share.

Line 2, Column (f)- Dividends from Wisconsin River Power Company.

Line 3, Column (b) - Original stock acquired in WPS's June 5, 1993, merger with Wisconsin Valley Electric. PSCW Docket SB-2292, dated January 30, 1933.

WPS acquired an additional 0.16% interest in Wisconsin Valley Improvement Company in November 2004 at par value. This was the result of a stockholder surrendering shares. This resulted in WPS ownership of 27.10%.

Line 3, Column (f) - Dividends from Wisconsin Valley Improvement Company.

Line 4, Column (b) - Affiliated Interest Agreement filed with the PSCW Docket 6690-AE-102, dated March 13, 1995.

Line 5, Column (b) - ATC Management, Inc. is the corporate manager of the American Transmission Company, LLC.

Line 6, Column (b) - Affiliated Interest Agreement Omnibus Application filed with the PSCW Docket 05-AE-102, dated October 3, 2000.

Line 6, Column (f) - WPS Investments, LLC holds investments in the American Transmission Company, LLC. Included in column (f) are dividends from WPS Investments, LLC.

Line 8, Column (f) - Sale of WPS interest in Portage County Economic Development including a gain of $545.

INVESTMENTS AND FUNDS (ACCTS. 123-128, INCL.) (cont.)

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ACCOUNTS RECEIVABLE (ACCTS. 142-143)

Particulars (a)	Amount End of Year (b)	
Customer Accounts Receivable (142)		
Electric department	87,304,671	1
Gas department	33,515,599	2
Water department		3
Steam department		4
Other		5
Total Utility Service:	**120,820,270**	
Merchandising, jobbing and contract work		6
Other		7
Total (Acct. 142):	**120,820,270**	
Other Accounts Receivable (143)		
Officers and employees		8
Subscriptions to capital stock		9
All other (list separately items in excess of $250,000; group remaining items as Miscellaneous):		
Non-Service Accounts Receivable	1,299,620	10
Wisconsin Sales and Use Tax Refund	3,713,137	11
Insurance Receivables	870,850	12
American Transmission Company	1,115,362	13
Work Orders	1,169,109	14
Miscellaneous Liability Reclass	2,209,470	15
FERC Market Based Rate and Tariff Customers True-Up	629,666	16
Natural Gas Non-Core Sales	442,800	17
Medicare Part D Subsidy	384,927	18
Dairyland Power Cooperative Retention	3,824,594	19
Miscellaneous	178,086	20
Total (Acct. 143):	**15,837,621**	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (ACCT. 144)

Particulars (a)	Electric Utility Customers (b)	Gas Utility Customers (c)	Water Utility Customers (d)	Steam Utility Customers (e)	Other Utility Customers (f)		
Balance First of Year	2,906,704	2,093,296	0	0	0		1
Add: provision for uncollectibles during year							
Provision for uncollectibles during year	4,257,606	3,032,079					2
Collection of accts prev written off: Utility Customers	678,389	525,160					3
Other credits (explain in footnotes)							4
Total Credits:	**4,935,995**	**3,557,239**	**0**	**0**	**0**		
Less: Accounts written off							
Accounts written off during the year: Utility Customers	4,935,995	3,557,239					5
Other debits (explain in footnotes)	1,104,219	795,781				*	6
Total Debits:	**6,040,214**	**4,353,020**	**0**	**0**	**0**		
Balance End of Year:	**1,802,485**	**1,297,515**	**0**	**0**	**0**		

Particulars (a)	Total Utility Customers (g)	Officers & Employees (h)	Other (i)	Total (j)		
Balance First of Year	**5,000,000**	0	0	5,000,000		1
Add: provision for uncollectibles during year						
Provision for uncollectibles during year	**7,289,685**			7,289,685		2
Collection of accts prev written off: Utility Customers	**1,203,549**			1,203,549		3
Other credits (explain in footnotes)	**0**			0		4
Total Credits:	**8,493,234**	**0**	**0**	**8,493,234**		
Less: Accounts written off						
Accounts written off during the year: Utility Customers	**8,493,234**			8,493,234		5
Other debits (explain in footnotes)	**1,900,000**			1,900,000	*	6
Total Debits:	**10,393,234**	**0**	**0**	**10,393,234**		
Balance End of Year:	**3,100,000**	**0**	**0**	**3,100,000**		
Loss on Wisconsin utility accounts						
Accounts written off	**0**			8,333,477		7
Collection of such accounts	**0**			1,187,399		8
Net Loss:				**7,146,078**		

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (ACCT. 144)

Accumulated Provision for Uncollectible Accounts - CR (Acct. 144) (Page F-25)

Explain any non-zero amounts under "Other debits," line 6

Line 6, Columns (b) & (c) - Amounts represent adjustment to the reserve. The reserve amount is calculated as (1) 100% of the Accounts Receivable older than 12 months and (2) the current Accounts Receivable balance multiplied by the percentage of bad debts written off in the previous 12 months to the Accounts Receivable balance from 12 months ago. Allocation to electric and gas is based on balances written off during the year.

MATERIALS AND SUPPLIES (ACCTS. 151-157, 163)

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates for amounts by function are acceptable. In column (d), designate the departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating systems, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Account (a)	Balance First of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
Fuel Stock (Account 151)	38,085,583	36,130,558	Electric	1
Fuel Stock Expenses Undistributed (Account 152)	568,454	580,640	Electric	2
Residuals and Extracted Products (Account 153)	0	0		3
Plant Materials and Operating Supplies (Account 154)				4
Assigned to Construction (Estimated)	4,024,437	3,547,763	Electric & Gas	5
Assigned to Operations and Maintenance	0			6
Production Plant (Estimated)	12,698,957	14,639,350	Electric	7
Transmission Plant (Estimated)	0			8
Distribution Plant (Estimated)	6,679,738	5,850,529	Electric & Gas	9
Other Account 154 (specify): Assigned to Other	1,217,930	1,119,749	Electric & Gas	* 10
	0			11
	0			12
	0			13
	0			14
Total Account 154:	**24,621,062**	**25,157,391**		
Merchandise (Account 155)	0	0		15
Other Materials and Supplies (Account 156)	0	0		16
Nuclear Materials Held for Sale (Account 157)	0	0		17
Stores Expense Undistributed (Account 163)	209,256	361,766	Electric & Gas	18
Total Materials and Supplies:	**63,484,355**	**62,230,355**		

MATERIALS AND SUPPLIES (ACCTS. 151-157, 163)

Materials and Supplies (Accts. 151-157, 163) (Page F-27)

Explain any non-zero amounts under "Assigned to - Other" line 10

Inventory assigned to "Other" would include, but not be limited to, consumables used throughout the corporation such as paper products, chemicals, small tools, automotive supplies, inventoried office equipment, and miscellaneous computer supplies.

ALLOWANCES (ACCOUNTS 158.1 AND 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 2 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 21-25.

Activity (a)	2010 No. (b)	2010 Amt. (c)	2011 No. (d)	2011 Amt. (e)	Line
Allowances Inventory (Account 158.1)					
Transactions:					
Balance-Beginning of Year	88,087	840,160	41,794	601,250	**1**
Acquired During Year:					
Issued (Less Withheld Allow)	1,323				**2**
Returned by EPA	898				**3**
Purchases/Transfers:					
Louis Dreyfus Energy Services	5,250	3,725,000			**4**
					5
					6
					7
					8
					9
Total	**5250**	**3725000**	**0**	**0**	
Relinquished During Year:					
Charges to Account 509	38,208	2,016,318			**10**
Correction of Allocation	16				**11**
Cost of Sales/Transfers:					
					12
					13
					14
					15
					16
					17
Total	**0**	**0**	**0**	**0**	
Balance-End of Year	**57334**	**2548842**	**41794**	**601250**	
Sales:					
Net Sales Proceeds (Assoc. Co.)					**18**
Net Sales Proceeds (Other)					**19**
Gains					**20**
Losses					**21**
Allowances Withheld (Account 158.2)					
Transactions:					
Balance-Beginning of Year	451		451		**22**
Add: Withheld by EPA					**23**
Deduct: Returned by EPA					**24**
Cost of Sales	451				**25**
Balance-End of Year	**0**	**0**	**451**	**0**	
Sales:					
Net Sales Proceeds (Assoc. Co.)					**26**
Net Sales Proceeds (Other)	451	16,997			**27**
Gains	451	16,997			**28**
Losses					**29**

ALLOWANCES (ACCOUNTS 158.1 AND 158.2) (cont.)

6. Report on Line 3 allowances returned by the EPA. Report on Line 25 the EPA's sales of the withheld allowances. Report on Lines 26-29 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 4-9 the names of the vendors/transferors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 12-17 the name of purchasers/transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 18-21 and 26-29 the net sales proceeds and gains or losses from allowance sales.

2012		2013		Future Years		Totals		
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
41,909	3,750	41,909		812,862		**1026561**	**1445160**	**1**
				30,952		**32275**	**0**	**2**
						898	**0**	**3**
						5250	**3725000**	**4**
						0	**0**	**5**
						0	**0**	**6**
						0	**0**	**7**
						0	**0**	**8**
						0	**0**	**9**
0	**0**	**0**	**0**	**0**	**0**	**5250**	**3725000**	
						38208	**2016318**	**10**
						16	**0**	**11**
						0	**0**	**12**
						0	**0**	**13**
						0	**0**	**14**
						0	**0**	**15**
						0	**0**	**16**
						0	**0**	**17**
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
41909	**3750**	**41909**	**0**	**843814**	**0**	**1026760**	**3153842**	
						0	**0**	**18**
						0	**0**	**19**
						0	**0**	**20**
						0	**0**	**21**
451		451		22,099		**23903**	**0**	**22**
				451		**451**	**0**	**23**
						0	**0**	**24**
				451		**902**	**0**	**25**
451	**0**	**451**	**0**	**22099**	**0**	**23452**	**0**	
						0	**0**	**26**
				451	934	**902**	**17931**	**27**
				451	934	**902**	**17931**	**28**
						0	**0**	**29**

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (ACCTS. 181, 225, 226 AND 257)

1. Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issues. Show in column (a) the series, due date and method of amortization for each amount of debt discount and expense or premium. In column (b) show principal amount of debt on which the total discount and expense or premium, shown in column (c), was incurred.
2. Explain any charges or credits in column (f) and (g) other than amortization in Acct. 428 or 429.

Debt to Which Related (a)	Prin. Amt. of Debt to which Disc. and Exp. or Net Premiums Relate (b)	Total Discount and Expense or (net premiums) (c)	
Unamortized Debt Discount and Expense (181)			
Series Due August 1, 2011 6.125%	150,000,000	1,162,215	**1**
Series Due December 1, 2012 4.875%	150,000,000	1,170,476	**2**
Series Due December 1, 2013 4.8%	125,000,000	1,017,567	**3**
Series Due December 1, 2015 6.375%	125,000,000	1,138,612	**4**
Series Due December 1, 2028 6.08%	50,000,000	526,087	**5**
Series Due December 1, 2036 5.55%	125,000,000	1,505,013	**6**
Series Due February 1, 2013 3.95%	22,000,000	854,525	**7**
Series Due November 1, 2017 5.65%	125,000,000	1,080,911	**8**
Total (Acct. 181):	**872,000,000**	**8,455,406**	
Umamortized Premium on Long-Term Debt (225)			
NONE			**9**
Total (Acct. 225):	**0**	**0**	
Umamortized Discount on Long-Term Debt - Debit (226)			
Series Due August 1, 2011 6.125%	150,000,000	349,500	**10**
Series Due December 1, 2012 4.875%	150,000,000	600,000	**11**
Series Due December 1, 2013 4.8%	125,000,000	442,500	**12**
Series Due December 1, 2036 5.55%	125,000,000	723,750	**13**
Series Due November 1, 2017 5.65%	125,000,000	127,500	**14**
Total (Acct. 226):	**675,000,000**	**2,243,250**	
Umamortized Gain on Reacquired Debt (257)			
NONE			**15**
Total (Acct. 257):	**0**	**0**	

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (ACCTS. 181, 225, 226 AND 257) (cont.)

Balance First of Year (d)	Account Charged or Credited (e)	Charges During Year (f)	Credits During Year (g)	Balance End of Year (h)	
184,030	428		116,229	**67,801**	**1**
344,138	428		117,990	**226,148**	**2**
400,885	428		102,354	**298,531**	**3**
968,346	428		163,665	**804,681**	**4**
391,856	428		20,715	**371,141**	**5**
1,350,793	428		50,184	**1,300,609**	**6**
429,600	428		141,239	**288,361**	**7**
855,225	428		109,177	**746,048**	**8**
4,924,873		**0**	**821,553**	**4,103,320**	
0				**0**	**9**
0		**0**	**0**	**0**	
55,337			34,950	**20,387**	**10**
175,000			60,000	**115,000**	**11**
174,459			44,543	**129,916**	**12**
649,364			24,124	**625,240**	**13**
100,435			12,822	**87,613**	**14**
1,154,595		**0**	**176,439**	**978,156**	
0				**0**	**15**
0		**0**	**0**	**0**	

OTHER REGULATORY ASSETS (ACCOUNT 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making process of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show the period of amortization in column (a).
3. Minor items (5% of the Balance End of Year for Account 182.3 or amounts less than $50,000, whichever is less) may be grouped by classes.

Description and Purpose of Other Regulatory Assets (a)	Balance First of Year (b)	Debit Amount (c)	Credits: Account Charged (d)	Credits: Amount (e)	Balance End of Year (f)		
Uncollectible Reserve	5,000,000	750,000	144	2,650,000	**3,100,000**	*	1
Columbia & Edgewater Environmental	1,543,445	7,795,696	407	7,228,766	**2,110,375**	*	2
Pension and Postretirement Benefit Items	198,560,963	234,930,134	Various	210,693,804	**222,797,293**	*	3
Environmental Cleanup - Gas Sites	74,186,404	3,166,308	253, 735	4,655,199	**72,697,513**	*	4
Asset Retirement Obligations	4,771,837	4,297,818	Various	3,428,339	**5,641,316**	*	5
Derivatives	2,938,199	10,582,547	Various	8,989,620	**4,531,126**	*	6
2001 KNPP GAP	95,717		407	95,717	**0**	*	7
Security Costs	19,411		407	19,411	**0**	*	8
De Pere Energy Center	33,374,100		407	2,388,156	**30,985,944**	*	9
KNPP Spring 2005 Purchase Power Deferral	7,890,001		555	7,890,001	**0**	*	10
KNPP Spring 2005 O&M Deferral	1,677,623		407	1,677,623	**0**	*	11
Reduced Coal Delivery	141,040				**141,040**	*	12
KNPP Sale	4,666,125	162,132	407	99,843	**4,728,414**	*	13
MI Under-Recovered PSCR	292,165		449	292,165	**0**	*	14
Weston 3 Lightning Strike	18,125,286	275,020	Various	3,900,076	**14,500,230**	*	15
DMD & R&E Tax Credit	1,881,147	7,357,980	407	7,491,795	**1,747,332**	*	16
Gain on NOx Emission Allowances	247,753		411	247,753	**0**	*	17
Wind Generation - Minnesota	460,236	2,764			**463,000**	*	18
Gain on SO2 Emission Allowances	123,889	47,263	411	17,161	**153,991**	*	19
Pension and Benefit Asset Performance	3,175,633		407	3,175,633	**0**	*	20
Emission Control Allowance Deferral	1,097,038		407	1,097,038	**0**	*	21
Federal Unemployment Tax Accrual Deferral	24,203	21,967			**46,170**	*	22
Demand Side Management Escrow	9,233,191	21,997,496	908	28,634,778	**2,595,909**	*	23
Revenue Decoupling - Electric	14,000,000	14,436,532			**28,436,532**	*	24
Revenue Decoupling - Gas	6,956,195	8,143,527			**15,099,722**	*	25
Deferred Taxes	4,484,185	17,287,929	Various	18,061,972	**3,710,142**	*	26
WUMS Socialization	0	492,988		0	**492,988**	*	27
Legal Fees for EPA Notice-Pulliam & Weston	0	383,523		0	**383,523**	*	28
Legal Fees for EPA Notice-Columbia & Edgewater	0	471,126		0	**471,126**	*	29
Deferred Production Tax Credits	0	1,309,917		0	**1,309,917**	*	30
Health Care Reform Tax Deferral	0	7,388,261		0	**7,388,261**	*	31
Total:	**394,965,786**	**341,300,928**		**312,734,850**	**423,531,864**		

OTHER REGULATORY ASSETS (ACCOUNT 182.3)

Other Regulatory Assets (Account 182.3) (Page F-32)

General footnotes

The balances reported for Regulatory Assets represent the combined balances for all jurisdictions. The balances reported are not specific to the Wisconsin jurisdiction.

Line 1 - GAAP accounting requires that receivables be stated at their net realizable value. The PSCW follows the direct write-off approach in rates. Therefore, a regulatory asset is recorded to offset the Accumulated Provision for Uncollectible Accounts balance required by GAAP.

Line 2 - On September 6, 2007, the PSCW approved the request to defer a portion of WPS's allocated share of incremental pre-certification and pre-construction costs relating to the construction of environmental upgrades at the Columbia and Edgewater 4 electric generation units.

Line 3 - GAAP accounting requires an employer to recognize the overfunded or underfunded status of a defined benefit postretirement plan as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through other comprehensive income (OCI). WPS received letter approval from the PSCW and the MPSC approving deferral of the effects of OCI to a regulatory asset rather than to shareholder's equity.

Line 4 - The PSCW issued memorandums regarding deferral accounting for Manufactured Gas Plant Site Cleanup costs. The estimated projected liability amount was recorded to a deferred credit account with the offsetting debit to a regulatory asset account. PSCW Rate Order 6690-UR-119 authorized amortization of $260,688 per year from 2009 through 2012. Additional credits were recorded from insurance recoveries.

Line 5 - Certain asset retirement obligations (ARO) are required to be recognized as a liability and measured at fair market value. The costs associated with the ARO are capitalized as part of the related assets' book cost and are depreciated over the expected life of the assets. Additionally, because the ARO is recorded initially at fair market value, accretion expense (similar to interest) will be recognized as an operating expense in the income statement. WPS received written approval from the PSCW to record the offset to the depreciation expense and accretion as a regulatory asset/liability so that the income statement will not be impacted.

Line 6 - The Derivative and Hedging Topic of the FASB ASC requires mark-to-market accounting for derivative contracts. The difference between the cost and fair market value of the derivative contract is required to be recognized in income. WPS has received letter approval from the PSCW to defer the income effects of mark-to-market accounting for certain derivatives into a regulatory asset or liability account.

Line 7 - FERC Rate Order ER-03-606-000 allowed amortization over a 7-year period beginning May 2003.

Line 8 - MPSC Rate Order U-15352 allowed amortization over a 3-year period beginning December 2007.

Line 9 - FERC Rate Order ER-03-606-000 allowed amortization over a 20-year period beginning May 2003. PSCW Rate Order 6690-UR-115 allowed amortization over a 20-year period beginning January 2004. MPSC Rate Order U-13688 allowed amortization over a 20-year period beginning July 2003.

Line 10 - In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

Line 11 - In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

Line 12 - The PSCW approved the request to defer costs associated with reduced coal deliveries caused by the disruption of coal from the Powder River Basin region in Wyoming.

Line 13 - In Rate Order 6690-UR-119, the PSCW allowed amortization for the non-contingent items over a 2-year period beginning January 2009. The contingent cost portion of the loss will be amortized in a future rate proceeding after all of the contingent items have been incurred.

Line 14 - In Docket U-14272-R, the MPSC allowed WPS to amortize the under-recovered amount from the 2005 Power Supply Cost Recovery (PSCR) plan from January 2007 through July 2010.

Line 15 - In Rate Order 6690-UR-119, the PSCW allowed amortization over a 6-year period

OTHER REGULATORY ASSETS (ACCOUNT 182.3)

beginning January 2009.

Line 16 - In Docket 6690-GF-115, the PSCW authorized WPS deferred accounting treatment for the reduction in income taxes resulting from the extension of the Research and Experimentation credit under Section 41 of the Internal Revenue Code (IRC) and the Domestic Manufacturing Deduction under Section 199 of the IRC. The deferral also includes the cost to engage outside third party experts to complete the analysis and computation of the benefit along with carrying costs at WPS's authorized pre-tax weighted average cost of capital. In Rate Order 6690-UR-119, the PSCW allowed amortization of $135,072 per year for 2009 and 2010. Additional credits are recorded for current year tax activity.

Line 17 - In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

Line 18 - On April 3, 2008, the PSCW approved the request to defer the retail portion of incremental pre-certification and pre-construction costs for a wind generation project. WPS is no longer pursuing the development of this wind farm project and will pursue recovery of the costs incurred in a future rate case.

Line 19 - PSCW Rate Order 6690-UR-119 authorized the return to ratepayers of $47,263 per year for 2009 and 2010 for retail electric operations.

Line 20 - In Rate Order 6690-UR-119, the PSCW authorized the deferral of the 2009 revenue requirement impacts resulting from the actual pension and benefit plan asset growth amount differing from the amount assumed in the rate filing calculations. In the reopening of docket 6690-UR-119, the PSCW authorized amortization of the 2009 deferred balance in 2010.

Line 21 - In Rate Order 6690-UR-119, the PSCW authorized the deferral of costs incurred in purchasing NOx allowances in 2009 and 2010. In the reopening of docket 6690-UR-119, the PSCW also authorized amortization of $1,558,422 in 2010 of the 2009 deferred NOx allowance costs. The amount collected from ratepayers for 2010 fully amortized the regulatory asset balance and the remaining amortization allowed was recorded as a regulatory liability.

Line 22 - PSCW Order 5-6F-179 dated October 3, 2008, authorized the deferral of costs associated with the revenue requirement impacts resulting from the Emergency Economic Stabilization Act of 2008 until a future rate proceeding.

Line 23 - PSCW Rate Orders have allowed conservation costs to be deferred. If costs incurred are in excess of recovery received/allowed, the balance is reclassified to a regulatory asset.

Line 24 - In PSCW Rate Order 6690-UR-119, the Commission approved a revenue stabilization mechanism program (Decoupling) for specified residential and small commercial and industrial customer tariffs. Any over- or under-collection of WPS's margins within the rate adjustment cap shall be included in WPS's next full rate case or rate case reopener. Electric decoupling has a cap of plus/minus $14 million per year. Carrying costs were also recorded on the 2009 balance.

Line 25 - In PSCW Rate Order 6690-UR-119, the Commission approved a revenue stabilization mechanism program (Decoupling) for specified residential and small commercial and industrial customer tariffs. Any over- or under-collection of WPS's margins within the rate adjustment cap shall be included in WPS's next full rate case or rate case reopener. Gas decoupling has a cap of plus/minus $8 million per year. Carrying costs were also recorded on the 2009 balance.

Line 26 - WPS has net excess deferred income taxes due to higher income tax rates in earlier years. Over time, these deferred taxes reverse and now WPS has a net excess deferred tax asset when netted against the excess deferred taxes related to Investment Tax Credit.

Line 27 - In Docket 5-GF-165, the PSCW allowed deferral treatment of socialized congestion costs and revenues associated with an Agreement of the Wisconsin Upper Michigan System (WUMS) Load Serving Entities on Aggregation and Equitable Allocation of costs associated with the MISO Day 2 energy market. PSCW Order 6690-UR-119 authorized the return of $1,567,337 per year for 2009 and 2010. The amount required to be returned to ratepayers for 2010 fully amortized the regulatory liability balance and the remaining amortization was recorded as a regulatory asset.

Line 28 - In PSCW Amended Rate Order 6690-GF-126, the Commission authorized the deferral of the retail portion of incremental external legal and consultant costs and any other external undefined costs that the utility will incur to defend against claims made to date by Sierra Club and the EPA for WPS generating units allegedly not in compliance with environmental requirements.

Line 29 - In PSCW Amended Rate Order 6690-GF-126, the Commission authorized the deferral of the

OTHER REGULATORY ASSETS (ACCOUNT 182.3)

retail portion of incremental external legal and consultant costs and any other external undefined costs that the utility will incur to defend against claims made to date by Sierra Club and the EPA for WPS generating units allegedly not in compliance with environmental requirements.

Line 30 - In Rate Order 6690-UR-119, the PSCW authorized the deferral of production tax credits associated with the Crane Creek Wind Project. In the reopening of docket 6690-UR-119, the Commission authorized amortization of $1,901,067 for 2010. The amount required to be returned to ratepayers for 2010 fully amortized the regulatory liability balance and the remaining amortization was recorded as a regulatory asset.

Line 31 - Amount includes a Health Care Tax Reform regulatory asset in the amount of $7,388,261. The Health Care Tax Reform adjustment also causes a $2,960,575 reduction to Accumulated Deferred Taxes and would cause a $4,427,686 increase to net income. The income adjustment is recorded in Other Deferred Credits for this filing.

Under provisions of the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 (the 2010 Act), beginning in 2013, a portion of WPS's expenditures for retiree prescription drug coverage would not be tax deductible. While these future prescription drug expenditures had yet to be realized at the date of the enactment, the cost had been accrued in prior years. Therefore, a deferred tax benefit and asset had been recorded in periods prior to the date of enactment of the 2010 Act. On the date of enactment in first quarter of 2010, a re-measurement of the deferred tax asset was triggered. On April 8, 2010, a joint filing was sent to the PSCW to request deferral of anticipated and potential costs of each utility having to comply with the 2010 Act, including the re-measurement of deferred taxes. On December 16, 2010, the PSCW authorized deferral in Order 5-GF-195, but the authorization is subject to review and each utility satisfying three conditions in seeking recovery of those deferrals in future rate cases. Account 182.3 in this filing reflects deferral of re-measurement of the deferred tax asset for future benefit costs. The deferral authorized in Order 5-GF-195 is reflected in the FERC Form 1 following the principles of full normalization and average rate assumption method that has been consistently used by WPS to account for re-measurement of deferred taxes in similar cases. This is the accounting treatment WPS requested in the 2011 rate case, that PSCW staff reviewed, but delayed a recommendation per WPS's request pending the PSCW's decision on the Utilities joint deferral request. This is the accounting treatment and amortization WPS intends to propose in seeking recovery in our next rate case filing. In the GAAP financial statements, the deferral was not reflected in the regulatory asset balance.

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show the period of amortization in column (a).
3. Minor items (5% of the Balance End of Year for Account 186 or amounts less than $50,000, whichever is less) may be grouped by classes.

Description (a)	Balance First of Year (b)	Debit Amount (c)	Credits: Account Charged (d)	Credits: Amount (e)	Balance End of Year (f)	
Accruals to Subsidiaries	58,090	272,120	Various	330,210	**0**	1
WI Fuel & Light Goodwill	36,400,146				**36,400,146**	2
Credit Line Fees - 12 to 36-month amort.	35,411	826,482	431, 930	258,245	**603,648**	3
Board of Directors Deferred Stock Units	349,376	900,000	930.2	1,204,549	**44,827**	4
Net Executive Life Insurance Cash Value	2,617,774	2,251,326	131, 186	2,428,342	**2,440,758**	5
Labor Loading/Transportation Capital Accrual	413,900	5,771,106	184, 926	5,904,069	**280,937**	6
Truck Stock	131,194	993,808	Various	951,387	**173,615**	7
Long-Term Notes Receivable	1,472,426	16,400,407	141	16,663,922	**1,208,911**	8
Advances to Associated Companies	10,528,183	14,681,144	Various	11,486,501	**13,722,826**	9
Operating Deposits - Edgewater & Columbia	5,105,887	4,707,657	232	5,361,531	**4,452,013**	10
Total:	**57,112,387**	**46,804,050**		**44,588,756**	**59,327,681**	

ACCUMULATED DEFERRED INCOME TAXES (ACCT. 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify in Footnote), include deferrals relating to other income and deductions.

Description and Location (a)	Balance First of Year (b)	Balance End of Year (c)	
Electric			
Plant/Other	53,003,762	63,501,201	**1**
Plant/Other Than Plant (FASB 109)	5,695,552	5,314,308	**2**
Total Electric:	**58,699,314**	**68,815,509**	
Gas			
Plant/Other Than Plant	22,070,797	27,915,676	**3**
Plant/ Other Than Plant (FASB 109)	744,849	681,298	**4**
Total Gas:	**22,815,646**	**28,596,974**	
Water			
NONE			**5**
Total Water:	**0**	**0**	
Other (Specify in footnote)			
NONE			**6**
Total Other (Specify in footnote):	**0**	**0**	
Common			
NONE			**7**
Total Common:	**0**	**0**	
Non-Utility			
Other Non-Utility	2,476,493	2,146,194	**8**
Total Non-Utility:	**2,476,493**	**2,146,194**	
Total Account 190:	**83,991,453**	**99,558,677**	

CAPITAL STOCKS (ACCTS. 201 AND 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)	
Common Stock				
Account 201 - Common Stock	32,000,000	4.00	0	**1**
Total Common:	**32,000,000**			
Preferred Stock				
Account 204 - Preferred Stock	1,000,000	100.00	0	**2**
5.00% Series (Cumulative)	0	0.00	108	**3**
5.04% Series (Cumulative)	0	0.00	103	**4**
5.08% Series (Cumulative)	0	0.00	101	**5**
6.76% Series (Cumulative)	0	0.00	103	**6**
6.88% Series (Cumulative)	0	0.00	102	**7**
Total Preferred:	**1,000,000**			

CAPITAL STOCKS (ACCTS. 201 AND 204) (cont.)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. Give particulars (detais) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

Outstanding per Balance Sheet (Total amount outstanding without reduction for amounts held by respondent)		Held by Respondent: As Reacquired Stock (Account 217)		Held by Respondent: In Sinking and Other Funds		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
23,896,962	95,587,848	0	0	0	0	1
23,896,962	**95,587,848**	**0**	**0**	**0**	**0**	
0	0	0	0	0	0	2
131,916	13,191,600	0	0	0	0	3
29,983	2,998,300	0	0	0	0	4
49,983	4,998,300	0	0	0	0	5
150,000	15,000,000	0	0	0	0	6
150,000	15,000,000	0	0	0	0	7
511,882	**51,188,200**	**0**	**0**	**0**	**0**	

OTHER PAID-IN CAPITAL (ACCTS. 206-211, INCL.)

Report below the balance at the end of the year and the information specified below for the respective Other Paid-In-Capital accounts. Provide a subheading for each account and show a total for the account, as well as total for all accounts for reconciliation with Balance Sheet. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) Donations Received from Stockholders (Account 208): State amount and give brief explanation of the origin and purpose of each donation.

(b) Reduction in Par or Stated Value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) Miscellaneous Paid-in Capital (Account 211): Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Item (a)	Amount (b)	
Account 210 - Gain on Reacquired Capital Stock	130,451	1

LONG-TERM DEBT (ACCTS. 221-224, INCL.)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221 (Bonds), 222 (Reacquired Bonds), 223 (Advances from Associated Companies), and 224 (Other Long-Term Debt).
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.
6. In column (b) show the interest or dividend rate of the debt issued.
7. In column (c) show the principal amount of bonds or other long-term debt originally issued.
8. In column (d) show the expense amount with respect to the amount of bonds or other long-term debt originally issued.
9. In column (e) show the premium amount with respect to the amount of bonds or other long-term debt originally issued.
10. In column (f) show the discount amount with respect to the amount of bonds or other long-term debt originally issued.
11. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Class and Series of Obligation, Coupon Rate (For new issue, give commission authorization numbers and dates) (a)	Interest or Dividend Rate (b)	Principal Amount of Debt Issued (c)	
Account 221			
Series: Bonds			
Series Due Dec 1, 2013	4.800000%	125,000,000	**1**
Series Due Dec 1, 2028	6.080000%	50,000,000	**2**
Series Due July 1, 2023	7.125000%	50,000,000	**3**
Series Due Aug 1, 2011	6.125000%	150,000,000	**4**
Series Due Dec 1, 2012	4.875000%	150,000,000	**5**
Series Due Feb 1, 2013	3.950000%	22,000,000	**6**
Series Due Dec 1, 2036	5.550000%	125,000,000	**7**
Series Due Nov 1, 2017	5.650000%	125,000,000	**8**
Series Due Nov 1, 2015	6.375000%	125,000,000	**9**
Subtotal Bonds:		**922,000,000**	
Subtotal Account 221:		**922,000,000**	
Account 222			
Series: NONE			
			10
Subtotal NONE:		**0**	
Subtotal Account 222:		**0**	
Account 223			
Series: NONE			
			11
Subtotal NONE:		**0**	
Subtotal Account 223:		**0**	

LONG-TERM DEBT (ACCTS. 221-224, INCL.) (cont.)

12. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
13. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
14. In a footnote, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during the year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
15. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
16. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
17. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (j). Explain in a footnote any difference between the total of column (j) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
18. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Total Expense Amount (d)	Total Premium Amount (e)	Total Discount Amount (f)	Nominal Date of Issue (g)	Date of Maturity (h)	Outstanding Amount (i)	Interest for Year Amount (j)	
1,017,567	0	442,500	12/01/2003	12/01/2013	125,000,000	6,000,000	1
526,087	0	0	12/01/1998	12/01/2028	50,000,000	3,040,000	2
560,000	0	858,000	07/01/1993	07/01/2023	100,000	7,125	3
1,162,215	0	349,500	08/01/2001	08/01/2011	150,000,000	9,187,500	4
1,170,476	0	600,000	12/01/2002	12/01/2012	150,000,000	7,312,500	5
854,525	0	0	12/14/2006	02/01/2013	22,000,000	869,000	6
1,505,013	0	723,750	12/01/2006	12/01/2036	125,000,000	6,937,500	7
1,080,911	0	127,500	11/01/2007	11/01/2017	125,000,000	7,062,500	8
1,138,612	0	0	12/01/2008	12/01/2015	125,000,000	7,968,750	9
9,015,406	**0**	**3,101,250**			**872,100,000**	**48,384,875**	
9,015,406	**0**	**3,101,250**			**872,100,000**	**48,384,875**	
							10
0	**0**	**0**			**0**	**0**	
0	**0**	**0**			**0**	**0**	
							11
0	**0**	**0**			**0**	**0**	
0	**0**	**0**			**0**	**0**	

LONG-TERM DEBT (ACCTS. 221-224, INCL.)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221 (Bonds), 222 (Reacquired Bonds), 223 (Advances from Associated Companies), and 224 (Other Long-Term Debt).
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.
6. In column (b) show the interest or dividend rate of the debt issued.
7. In column (c) show the principal amount of bonds or other long-term debt originally issued.
8. In column (d) show the expense amount with respect to the amount of bonds or other long-term debt originally issued.
9. In column (e) show the premium amount with respect to the amount of bonds or other long-term debt originally issued.
10. In column (f) show the discount amount with respect to the amount of bonds or other long-term debt originally issued.
11. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Class and Series of Obligation, Coupon Rate (For new issue, give commission authorization numbers and dates) (a)	Interest or Dividend Rate (b)	Principal Amount of Debt Issued (c)	
Account 224			
Series: NONE			
			12
Subtotal NONE:		**0**	
Subtotal Account 224:		**0**	
Total:		**922,000,000**	

LONG-TERM DEBT (ACCTS. 221-224, INCL.) (cont.)

12. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
13. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
14. In a footnote, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during the year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
15. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
16. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
17. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (j). Explain in a footnote any difference between the total of column (j) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
18. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Total Expense Amount (d)	Total Premium Amount (e)	Total Discount Amount (f)	Nominal Date of Issue (g)	Date of Maturity (h)	Outstanding Amount (i)	Interest for Year Amount (j)	
							12
0	0	0			0	0	
0	0	0			0	0	
9,015,406	0	3,101,250			872,100,000	48,384,875	

NOTES PAYABLE (ACCT. 231)

1. Report each issue separately.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Name of Payee and Purpose for which Issued (a)	Date of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance End of Year (e)	
MASTER NOTE	11/13/2010			10,000,000	* 1
			Total:	**10,000,000**	

NOTES PAYABLE (ACCT. 231)

Notes Payable (Acct. 231) (Page F-42)

General footnotes

Line 1, column (d) - Interest rate is based on the 1-month LIBOR rate and varies by month.

If Date of Maturity is blank, please explain.

Line 1, column (c) - Payable on demand.

TAXES ACCRUED (ACCT. 236)

1. The balance of accruals for income taxes should be classified by the years to which the tax is applicable.
2. The balance of any accruals materially in excess of the liability admitted by the tax returns of the utility shall be transferred from this account and reported in an appropriately designated reserve account.

Kind of Tax (a)	Balance First of Year (b)	Amounts Accrued (c)	Payments During Year (d)	Other Items cr. or (dr.) (e)	Balance End of Year (f)		
Federal Highway Use Tax	(1,719)	1,229	375		**(865)**		1
Federal Excise Tax	0	2,565	15,148		**(12,583)**		2
FICA	514,026	7,341,039	7,338,676		**516,389**		3
FUTA	0	80,392	80,370		**22**		4
Federal Income Tax	(30,574,264)	(38,502,616)	(26,816,600)	717,933	**(41,542,347)**	*	5
WI Unauthorized Insurance Tax	(110,606)	160,743	146,998		**(96,861)**		6
WI Gross Receipts Tax	(38,957,000)	35,751,142	36,120,399		**(39,326,257)**		7
WI Unemployment	33	534,851	534,695		**189**		8
WI Remainder Assessment	(789,901)	1,385,351	1,367,598		**(772,148)**		9
WI Recycling Fee & Other	0	9,800	9,800		**0**		10
WI Income Tax	(3,065,156)	(8,750,642)	(3,085,459)	226,249	**(8,504,090)**	*	11
Local WI Real Estate & Personal Property	34,000	42,922	40,922		**36,000**		12
MI Unemployment	3,194	20,000	19,996		**3,198**		13
MI Public Utility Assessment	30,345	102,517	71,880		**60,982**		14
Local MI Real Estate & Personal Property	589,000	566,671	470,703		**684,968**		15
IA Unemployment	0	275	136		**139**		16
Other States Carline Taxes	176,100	107,355	147,455		**136,000**		17
Other States Use Tax	0	138,061	138,061		**0**		18
Payroll Taxes Billed from IBS	0	2,848,444	2,848,444		**0**		19
Other Tax Fees	0	175	175		**0**		20
Balances reported above in prepaid tax (Acct 165)	73,498,646			16,756,505	**90,255,151**		21
Total:	**1,346,698**	**1,840,274**	**19,449,772**	**17,700,687**	**1,437,887**		

TAXES ACCRUED (ACCT. 236)

Taxes Accrued (Acct. 236) (Page F-44)

General footnotes

Line 5, Column (e) - Adjustments include special fuel credits, income tax accruals/payments from affiliated companies, refunds and amortization of refunds from the IRS, and adjustments to account for the prior year's difference between actual and estimated income taxes.

Current year tax credits related to Crane Creek is $5,838,089.
Current year deferral of Crane Creek Wind Credits related to year 2009 is $1,901,067.

Line 11, Column (e) - Adjustments include refunds and amortization of refunds from the states, and adjustments to account for the prior year's difference between actual and estimated income taxes.

OTHER DEFERRED CREDITS (ACCOUNT 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than $10,000, whichever is greater) may be grouped by classes.

Description (a)	Balance First of Year (b)	Debits		Credit Amount (e)	Balance End of Year (f)	
		Contra Account (c)	Amount (d)			
Other Deferred Credits-Miscellaneous	455,116	232	969,685	791,022	**276,453**	**1**
Outstanding Checks Cancelled	5,674	232	5,041	3,367	**4,000**	**2**
Long-Term Disability Benefits	519,840	Various	57,373	202,774	**665,241**	**3**
Dairyland Power Cooperative Deposit	2,041,511	Various	5,132,508	5,526,502	**2,435,505**	**4**
Transformer Installation	950,550	Various	2,192,066	2,099,723	**858,207**	**5**
Executive Def Comp-Death Benefit	73,571	184	14,714		**58,857**	**6**
Direct Load Control Switch Install	258,898	Various	54,570	5,904	**210,232**	**7**
Meter Installation	1,507,162	Various	973,949	925,209	**1,458,422**	**8**
Environmental Cleanup-Gas Sites	75,273,000	Various	677,122	1,484,122	**76,080,000**	**9**
Deferred Compensation Plan	18,170,828	234, 431	1,944,010	1,216,897	**17,443,715**	**10**
Deferred Comp Variable Stock	3,544,026	Various	5,061,124	6,859,195	**5,342,097**	**11**
Deferred Comp Mutual Fund Option	9,747,436	Various	9,289,893	12,465,078	**12,922,621**	**12**
Alexander Falls Deposit	28,000			7,000	**35,000**	**13**
Advances from Assoc. Companies	9,030,757	Various	1,434,638	2,516,647	**10,112,766**	**14**
Health Care Tax Reform	0			4,427,686	**4,427,686**	**15**
Total:	**121,606,369**		**27,806,693**	**38,531,126**	**132,330,802**	

OTHER REGULATORY LIABILITIES (ACCOUNT 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance End of Year for Account 254 or amounts less than $50,000, whichever is less) may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Description (a)	Balance First of Year (b)	Debits: Account Charged (c)	Debits: Amount (d)	Credit Amount (e)	Balance End of Year (f)		
Demand Side Mgmt Escrow	0	908	106,789,318	111,370,388	**4,581,070**	*	1
Derivatives	4,015,920	Various	7,276,906	8,918,355	**5,657,369**	*	2
Deferred Production Tax Credits	591,150	Various	1,901,067	1,309,917	**0**	*	3
ATC/MISO Day 1 Escrow	1,380,156	407	1,380,156		**0**	*	4
KNPP Non-Qualified Decom Fund	483,752	407	455,841	40,340	**68,251**	*	5
3rd Party Wheeling Escrow	1,918,536	407	1,918,536		**0**	*	6
Weston 4 Past Recovered O&M	18,583	407	18,583		**0**	*	7
Pension and Postretirement	22,229,168	Various	24,775,168	22,333,266	**19,787,266**	*	8
KNPP Spent Fuel Dispute	1,528,887		1,586,926	58,039	**0**	*	9
WUMS Socialization	1,074,349	555	1,074,349		**0**	*	10
MISO Day 2	203,851	555	203,851		**0**	*	11
Deferred Interest Contingency Tax	190,593	236	167,179		**23,414**	*	12
Emission Control Allowance Deferral	0			1,950,281	**1,950,281**	*	13
Total:	**33,634,945**		**147,547,880**	**145,980,586**	**32,067,651**		

OTHER REGULATORY LIABILITIES (ACCOUNT 254)

Other Regulatory Liabilities (Account 254) (Page F-46)

General footnotes

The balances reported for Regulatory Liabilities represent the combined balances for all jurisdictions. The balances reported are not specific to the Wisconsin jurisdiction.

Line 1 - PSCW rate orders have allowed conservation costs under or in excess of authorized amounts to be deferred. PSCW Rate Order 6690-UR-119 allowed gas amortization of $8,952,458 and electric amortization of $14,188,227 in 2009 and 2010. The Rate Order also allowed deferral for any retail reduction impacts resulting from Wisconsin Act 141 billing limitations on certain retail customers and authorized WPS to complete at least three community-based pilot programs. In the reopening of docket 6690-UR-119, the PSCW authorized amortization of $4,827,883 for Act 141 deferred costs and $7,447,326 for the community-based pilot programs in 2010. If conservation costs incurred are in excess of recovery received/allowed, the balance is reclassified to a regulatory asset.

Line 2 - The Derivative and Hedging Topic of the FASB ASC requires mark-to-market accounting for derivative contracts. The difference between the cost and fair market value of the derivative contract is required to be recognized in income. WPS has received letter approval from the PSCW to defer the income effects of mark-to-market accounting for certain derivatives into a regulatory asset or liability account.

Line 3 - In Rate Order 6690-UR-119, the PSCW authorized the deferral of production tax credits associated with the Crane Creek wind project. In the reopening of docket 6690-UR-119, the Commission authorized amortization of $1,901,067 for 2010. The amount required to be returned to ratepayers for 2010 fully amortized the regulatory liability balance and the remaining amortization was recorded as a regulatory asset.

Line 4 - In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

Line 5 - MPSC Docket U-14040 allowed amortizatiion over a 5-year period beginning in 2005. In the reopening of PSCW Docket 6690-UR-119, the Commission authorized amortization of $157,889 in 2010 for the proceeds that were received from settlements related to the Non-Qualified Decommissioning Trust.

Line 6 - In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

Line 7 - In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

Line 8 - GAAP accounting requires an employer to recognize the overfunded or underfunded status of a defined benefit postretirement plan as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through other comprehensive income (OCI). WPS received letter approval from the PSCW and the MPSC approving deferral of the effects of OCI to a regulatory asset/liability rather than to shareholder's equity.

Line 9 - In Docket 6690-UR-116, the PSCW authorized WPS to defer the revenue requirement impacts of all recoveries and incremental costs associated with the potential settlement of the lawsuit related to the Department of Energy's failure to pick up and store spent nuclear fuel. WPS reached settlement of this item with the owner of KNPP and recognized a regulatory liability for the settlement proceeds less associated expenses. PSCW Rate Order 6690-UR-119 authorized carrying costs to be recorded on the settlement proceeds. In the reopening of docket 6690-UR-119, the Commission authorized amortization of $1,586,926 for 2010.

Line 10 - In Docket 5-GF-165, the PSCW allowed deferral treatment of socialized congestion costs and revenues associated with an Agreement of the Wisconsin Upper Michigan System (WUMS) Load Serving Entities on Aggregation and Equitable Allocation of costs associated with the MISO Day 2 energy market. PSCW Order 6690-UR-119 authorized the return of $1,567,337 per year for 2009 and 2010. The amount required to be returned to ratepayers for 2010 fully amortized the regulatory liability balance and the remaining amortization was recorded as a regulatory asset.

Line 11 - In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

Line 12 - Costs and benefits along with related interest income from tax audits are deferred in a regulatory liability account for future refund to rate payers as required by regulatory practice.

Line 13 - In PSCW Rate Order 6690-UR-119, the Commission authorized the deferral of costs

OTHER REGULATORY LIABILITIES (ACCOUNT 254)

incurred in purchasing NOx allowances in 2009 and 2010. In the reopening of docket 6690-UR-119, the Commission also authorized the amortization of $1,558,422 in 2010 of the 2009 deferred NOx allowance costs. The amount collected from ratepayers for 2010 fully amortized the regulatory asset balance and the remaining amortization allowed was recorded as a regulatory liability. Additional credits for NOx allowances were also recorded during 2010.

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (ACCT. 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (h) the average period over which tax credits are amortized.

Account Subdivisions (a)	Balance First of Year (b)	Deferred for Year Acct. No. (c)	Deferred for Year Amount (d)	Allocations to Current Year's Income Acct. No. (e)	Allocations to Current Year's Income Amount (f)	
Electric						
4%	105,954			411.4	(43,145)	**1**
10%	8,233,468			411.4	601,018	**2**
11%	211,759			411.4	9,787	**3**
	55,670			411.4	(40,897)	**4**
Total Electric:	**8,606,851**		**0**		**526,763**	
Gas						
4%	111,089			411.4	10,684	**5**
7%	15,385			411.4	1,594	**6**
10%	974,779			411.4	65,900	**7**
	7,291			411.4	(4,154)	**8**
Total Gas:	**1,108,544**		**0**		**74,024**	
Water						
NONE	0					**9**
Total Water:	**0**		**0**		**0**	
Common						
10%	32,327			411.4	1,770	**10**
	6,083			411.4	(420)	**11**
Total Common:	**38,410**		**0**		**1,350**	
Nonutility						
NONE	0					**12**
Total Nonutility:	**0**		**0**		**0**	
Other (Specify in Footnote)						
NONE	0					**13**
Total Other (Specify in Footnote):	**0**		**0**		**0**	
Total	**9,753,805**		**0**		**602,137**	

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (ACCT. 255) (cont.)

Adjustments (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation (j)	
	149,099	64.4 Years		1
	7,632,450	44.7 Years		2
	201,972	47.5 Years		3
	96,567	38.5 Years		4
0	8,080,088			
	100,405	47.0 Years		5
	13,791	47.0 Years		6
	908,879	45.3 Years		7
	11,445	39.6 Years		8
0	1,034,520			
	0			9
0	0			
	30,557	43.3 Years		10
	6,503	11.6 Years		11
0	37,060			
	0			12
0	0			
	0			13
0	0			
0	9,151,668			

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (ACCT. 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. For Other (Specify in Footnote), include deferrals relating to other income and deductions.

Particulars (a)	Balance First of Year (b)	Changes During Year: Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)	Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	
Account 282						
Electric						
	240,557,556	42,466,141	2,250,555			1
Total Electric:	**240,557,556**	**42,466,141**	**2,250,555**	**0**	**0**	
Gas						
	61,704,281	12,771,744	686,309			2
Total Gas:	**61,704,281**	**12,771,744**	**686,309**	**0**	**0**	
Water						
NONE	0					3
Total Water:	**0**	**0**	**0**	**0**	**0**	
Steam						
NONE	0					4
Total Steam:	**0**	**0**	**0**	**0**	**0**	
Common						
NONE	0					5
Total Common:	**0**	**0**	**0**	**0**	**0**	
Non-Utility						
	29,001,293			6,290,472	356,939	6
Total Non-Utility:	**29,001,293**	**0**	**0**	**6,290,472**	**356,939**	
Other (Specify in Footnote)						
NONE	0					7
Total Other (Specify in Footnote):	**0**	**0**	**0**	**0**	**0**	
Total Account 282:	**331,263,130**	**55,237,885**	**2,936,864**	**6,290,472**	**356,939**	
Classification of Total						
Federal Income Tax	300,491,521	47,242,326	2,260,831	5,491,541	39,217	8
State Income Tax	30,771,609	7,995,559	676,033	798,931	317,722	9
Total:	**331,263,130**	**55,237,885**	**2,936,864**	**6,290,472**	**356,939**	

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (ACCT. 282) (cont.)

	Adjustments					
	Debits		Credits			
	Account Charged (g)	Amount (h)	Account Charged (i)	Amount (j)	Balance End of Year (k)	
	190, 282	166,030	190, 254, 282	5,459,765	**286,066,877**	1
		166,030		**5,459,765**	**286,066,877**	
			190, 254, 282	2,283,683	**76,073,399**	2
		0		**2,283,683**	**76,073,399**	
					0	3
		0		**0**	**0**	
					0	4
		0		**0**	**0**	
					0	5
		0		**0**	**0**	
	190, 283	8,791,675			**26,143,151**	6
		8,791,675		**0**	**26,143,151**	
					0	7
		0		**0**	**0**	
		8,957,705		**7,743,448**	**388,283,427**	
		7,852,448		6,826,761	**349,899,653**	8
		1,105,257		916,687	**38,383,774**	9
		8,957,705		**7,743,448**	**388,283,427**	

ACCUMULATED DEFERRED INCOME TAXES - OTHER (ACCT. 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify in Footnote), include deferrals relating to other income and deductions.

Particulars (a)	Balance First of Year (b)	Changes During Year: Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)	Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	
Account 283						
Electric						
Plant	0					1
Other Than Plant	31,904,101	106,005,294	58,760,923			2
Total Electric:	**31,904,101**	**106,005,294**	**58,760,923**	**0**	**0**	
Gas						
Plant	0					3
Other Than Plant	22,365,210	26,236,363	15,406,788			4
Total Gas:	**22,365,210**	**26,236,363**	**15,406,788**	**0**	**0**	
Water						
NONE	0					5
Total Water:	**0**	**0**	**0**	**0**	**0**	
Steam						
NONE	0					6
Total Steam:	**0**	**0**	**0**	**0**	**0**	
Common						
NONE	0					7
Total Common:	**0**	**0**	**0**	**0**	**0**	
Non-Utility						
	466,173			178,046	352,109	8
Total Non-Utility:	**466,173**	**0**	**0**	**178,046**	**352,109**	
Other (Specify in Footnote)						
NONE	0					9
Total Other (Specify in Footnote):	**0**	**0**	**0**	**0**	**0**	
Total Account 283:	**54,735,484**	**132,241,657**	**74,167,711**	**178,046**	**352,109**	
Classification of Total						
Federal Income Tax	47,132,404	118,004,726	66,858,728	154,822	306,879	10
State Income Tax	7,603,080	14,236,931	7,308,983	23,224	45,230	11
Local Income Tax	0					12
Total:	**54,735,484**	**132,241,657**	**74,167,711**	**178,046**	**352,109**	

ACCUMULATED DEFERRED INCOME TAXES - OTHER (ACCT. 283) (cont.)

	Adjustments					
	Debits		Credits			
	Account Charged (g)	Amount (h)	Account Charged (i)	Amount (j)	Balance End of Year (k)	
					0	**1**
			190, 282	22,881,682	**102,030,154**	**2**
		0		**22,881,682**	**102,030,154**	
					0	**3**
			190, 282	7,128,498	**40,323,283**	**4**
		0		**7,128,498**	**40,323,283**	
					0	**5**
		0		**0**	**0**	
					0	**6**
		0		**0**	**0**	
					0	**7**
		0		**0**	**0**	
					292,110	**8**
		0		**0**	**292,110**	
					0	**9**
		0		**0**	**0**	
		0		**30,010,180**	**142,645,547**	
				24,946,761	**123,073,106**	**10**
				5,063,419	**19,572,441**	**11**
					0	**12**
		0		**30,010,180**	**142,645,547**	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than $100,000 and all lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	Balance First of Year (c)		
Cash (131):				
CASH	4,829,981	5,328,062		1
Total (Acct. 131):	**4,829,981**	**5,328,062**		
Interest Special Deposits (132):				
NONE				2
Total (Acct. 132):	**0**	**0**		
Dividend Special Deposits (133):				
NONE				3
Total (Acct. 133):	**0**	**0**		
Other Special Deposits (134):				
MARGIN REQUIREMENTS	3,746,024	0	*	4
WORKERS COMPENSATION	173,639	244,958		5
MISCELLANEOUS	2,000	2,000		6
Total (Acct. 134):	**3,921,663**	**246,958**		
Working Funds (135):				
REAL ESTATE ACCOUNT	0	45,050		7
MISCELLANEOUS	32,250	2,000		8
Total (Acct. 135):	**32,250**	**47,050**		
Temporary Cash Investments (136):				
SECURITIES	65,600,168	375,000		9
Total (Acct. 136):	**65,600,168**	**375,000**		
Notes Receivable (141):				
NOTES RECEIVABLE	607,057	594,679		10
Total (Acct. 141):	**607,057**	**594,679**		
Accounts Receivable from Associated Companies (146):				
INTEGRYS ENERGY GROUP, INC.	20,100	305,344		11
UPPER PENINSULA POWER COMPANY	2,012,026	5,270,571		12
INTEGRYS ENERGY SERVICES, INC.	650,609	476,607		13
WISCONSIN RIVER POWER COMPANY	58,907	131,645		14
MINNESOTA ENERGY RESOURCES CORPORATION	186,669	119,362		15
MICHIGAN GAS UTILITIES CORPORATION	155,907	88,423		16
INTEGRYS BUSINESS SUPPORT, LLC	803,426	1,655,431		17
PEOPLES ENERGY CORPORATION	346,734	125,719		18
MISCELLANEOUS	10,504	22,294		19
Total (Acct. 146):	**4,244,882**	**8,195,396**		
Fuel Stock (151):				
COAL COSTS	17,610,230	19,093,588		20
RAIL FREIGHT	11,564,472	11,314,309		21

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than $100,000 and all lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	Balance First of Year (c)	
Fuel Stock (151):			
FUEL STOCK	6,590,564	7,033,723	22
FOX ENERGY GAS STORAGE	365,292	643,963	23
Total (Acct. 151):	**36,130,558**	**38,085,583**	
Fuel Stock Expenses Undistributed (152):			
FUEL STOCK EXPENSES UNDISTRIBUTED	580,640	568,454	24
Total (Acct. 152):	**580,640**	**568,454**	
Residuals (153):			
NONE			25
Total (Acct. 153):	**0**	**0**	
Merchandise (155):			
NONE			26
Total (Acct. 155):	**0**	**0**	
Other Materials and Supplies (156):			
NONE			27
Total (Acct. 156):	**0**	**0**	
Nuclear Materials Held for Sale (157):			
NONE			28
Total (Acct. 157):	**0**	**0**	
Allowances (Noncurrent Portion of Allowances) (158):			
SO2 EMISSION ALLOWANCES	3,029,084	1,206,250	29
NOX EMISSION ALLOWANCES	124,758	238,910	30
Total (Acct. 158):	**3,153,842**	**1,445,160**	
Stores Expense Undistributed (163):			
PURCHASING AND WAREHOUSE COSTS	361,766	209,256	31
Total (Acct. 163):	**361,766**	**209,256**	
Gas Stored Underground-Current (164.1):			
GAS COMMODITY TRANSFERRED TO STORAGE	29,811,464	30,112,828	32
GAS TRANSMISSION TRANSFERRED TO STORAGE	640,116	646,206	33
MISCELLANEOUS	89,885	78,189	34
Total (Acct. 164.1):	**30,541,465**	**30,837,223**	
LNG Stored (164.2):			
NONE			35
Total (Acct. 164.2):	**0**	**0**	
Held for Processing (164.3):			
NONE			36
Total (Acct. 164.3):	**0**	**0**	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than $100,000 and all lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	Balance First of Year (c)	
Prepayments (165):			
RENT	363,364	0	37
INSURANCE	4,261,443	4,272,064	38
LICENSES	216,178	228,976	39
TAXES - PSCW REMAINDER ASSESSMENT	772,148	789,901	40
GROSS RECEIPTS TAX	39,326,257	38,957,000	41
FEDERAL & STATE INCOME TAX	50,046,438	33,639,420	42
SURPLUS LINES TAX	96,861	110,606	43
MISCELLANEOUS	13,448	1,847	44
Total (Acct. 165):	**95,096,137**	**77,999,814**	
Advances for Gas (166-167):			
NONE			45
Total (Acct. 166-167):	**0**	**0**	
Interest and Dividends Receivable (171):			
MISCELLANEOUS	809	0	46
Total (Acct. 171):	**809**	**0**	
Rents Receivable (172):			
NONE			47
Total (Acct. 172):	**0**	**0**	
Accrued Utility Revenues (173):			
ACCRUED UTILITY REVENUES	69,661,705	69,033,111	48
Total (Acct. 173):	**69,661,705**	**69,033,111**	
Miscellaneous Current and Accrued Assets (174):			
EXCHANGE GAS RECEIVABLES	0	620,629	49
GAS REVENUE TRUE-UP UNDER-COLLECTED	6,713,546	5,361,906	50
MISCELLANEOUS	98,486	0	51
Total (Acct. 174):	**6,812,032**	**5,982,535**	
Capital Stock Expense (214):			
CAPITAL STOCK EXPENSE	1,037,794	1,037,794	52
CAPITAL STOCK EXPENSE - PREFERRED STOCK	202,641	202,641	53
Total (Acct. 214):	**1,240,435**	**1,240,435**	
Accounts Payable to Associated Companies (234):			
INTEGRYS ENERGY GROUP, INC.	1,408,894	2,093,187	54
WPS LEASING, INC.	114,710	119,267	55
WISCONSIN RIVER POWER COMPANY	117,147	77,443	56
INTEGRYS BUSINESS SUPPORT, LLC	20,671,310	24,357,455	57
MISCELLANEOUS	14,777	58,585	58
Total (Acct. 234):	**22,326,838**	**26,705,937**	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than $100,000 and all lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	Balance First of Year (c)	
Customer Deposits (235):			
CUSTOMER DEPOSITS	3,463,575	1,972,118	59
Total (Acct. 235):	**3,463,575**	**1,972,118**	
Interest Accrued (237):			
BONDS	7,975,750	7,975,751	60
Total (Acct. 237):	**7,975,750**	**7,975,751**	
Dividends Declared (238):			
PREFERRED STOCK	0	777,652	61
Total (Acct. 238):	**0**	**777,652**	
Matured Long-Term Debt (239):			
NONE			62
Total (Acct. 239):	**0**	**0**	
Matured Interest (240):			
NONE			63
Total (Acct. 240):	**0**	**0**	
Tax Collections Payable (241):			
SALES TAX	1,718,496	1,613,235	64
MISCELLANEOUS	(2,022)	1,047	65
Total (Acct. 241):	**1,716,474**	**1,614,282**	
Miscellaneous Current and Accrued Liabilities (242):			
PENSION AND POSTRETIREMENT PLAN CONTRIBUTION	4,693,940	6,492,939	66
WATER TOLLS	157,253	143,699	67
ESOP CONTRIBUTIONS	931,362	903,501	68
MISCELLANEOUS PAYROLL DEDUCTIONS	138,411	143,354	69
ACCRUED WAGES PAYABLE	2,326,283	0	70
REDUCTION IN FORCE	0	7,177,280	71
VACATION PAY ACCRUED	6,576,654	7,032,299	72
SHORT-TERM VARIABLE PAY PLAN	176,312	283,156	73
HEALTH CARE PLAN	1,345,515	1,525,079	74
GOAL SHARING	4,542,867	5,100,428	75
MICHIGAN ELECTRIC REFUNDS	375,714	349,711	76
FIXED BILL REFUND	0	2,621,529	77
WISCONSIN 2009 ACT 28 FEE	1,730,694	482,535	78
FERC ELECTRIC TRUE-UP	0	1,961,177	79
WISCONSIN ELECTRIC TRUE-UP	15,235,000	28,252,224	80
MISCELLANEOUS	86,033	118,356	81
Total (Acct. 242):	**38,316,038**	**62,587,267**	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-55)

General footnotes

Line 4, Column (b) - Margin requirements were previously recorded in Account 143.

DISTRIBUTION OF TAXES TO ACCOUNTS

1. Explain basis for allocation if used.
2. If the total does not equal taxes accrued, include a reconciling footnote.

Function (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	FICA and Fed. & State Unemployment Tax (e)	
Accts. 408.1 and 409.1:					
Accts. 408.1 and 409.1: Electric	32,152,506	(7,540,340)	(31,645,788)	6,756,371	**1**
Accts. 408.1 and 409.1: Gas	3,598,636	(1,191,641)	(4,218,142)	1,345,006	**2**
Accts. 408.1 and 409.1: Water					**3**
Accts. 408.1 and 409.1: Steam					**4**
Accts. 408.2 and 409.2		(18,661)	(2,638,686)		**5**
Acct. 409.3					**6**
Clearing Accounts					**7**
Construction					**8**
Other (specify): Fuel Stock-Account 151					**9**
Total:	**35,751,142**	**(8,750,642)**	**(38,502,616)**	**8,101,377**	

DISTRIBUTION OF TAXES TO ACCOUNTS (cont.)

PSC Remainder Assessment (f)	Local Property Tax (g)	State and Local Taxes Other Than Wisconsin (h)	Other Taxes (i)	Total (j)	
1,078,068	5,559	537,834	2,386,430	**3,730,640**	**1**
307,284		131,629	649,490	**622,262**	**2**
				0	**3**
				0	**4**
	37,363			**(2,619,984)**	**5**
				0	**6**
				0	**7**
				0	**8**
			107,355	**107,355**	**9**
1,385,352	**42,922**	**669,463**	**3,143,275**	**1,840,273**	

DISTRIBUTION OF TAXES TO ACCOUNTS

Distribution of Taxes to Accounts (Page F-56)

General footnotes

Column (b) - Apportioned based on revenues.

Column (e) - FICA and Unemployment taxes are net of taxes allocated to joint owners and non-utility operations and are apportioned based on payroll.

Column (f) - Apportioned based on revenues.

Column (h) - The State of Michigan Public Utility Assessment is apportioned based on payroll. The State of Michigan Single Business Tax and Local real estate and personal property taxes are apportioned based on plant.

Column (i) - Other Taxes Electric & Gas consists of Federal Highway Use Tax, Federal Excise Tax, Wisconsin Unauthorized Insurance Tax, Wisconsin Recycling Fee and other states' Use Taxes. These taxes are apportioned based on payroll.

DISTRIBUTION OF TAXES TO ACCOUNTS (cont.)

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INTEREST AND DIVIDEND INCOME (ACCT. 419)

List items greater than $10,000 separately (others may be grouped). Describe fully using other than account titles.

Particulars (a)	Interest or Dividend Rate (b)	Amount (c)	
Interest and Dividend Income (419):			
Revenues:			
INTEREST INCOME ON TEMPORARY CASH INVESTMENTS	Various	251,341	1
INTEREST FROM TOMAHAWK POWER & PULP COMPANY	Various	118,982	2
ITEMS UNDER $10,000	Various	2,277	3
	Subtotal Revenues:	**372,600**	
Expenses:			
NONE			4
	Subtotal Expenses:	**0**	
Total (Acct. 419):		**372,600**	

INTEREST CHARGES (ACCTS. 427, 430 AND 431)

List items greater than $10,000 separately (others may be grouped). Describe fully using other than account titles.

Particulars (a)	This Year Amount (b)	Last Year Amount (c)		
Interest on Long-Term Debt (427):				
INTEREST ON LONG-TERM DEBT	48,384,873	48,382,019		1
Total (Acct. 427):	**48,384,873**	**48,382,019**		
Interest on Debt to Assoc. Companies (430):				
INTEGRYS ENERGY GROUP, INC.	295,256	536,517		2
Total (Acct. 430):	**295,256**	**536,517**		
Other Interest Expense (431):				
SHORT-TERM DEBT	23,510	191,180		3
INTEREST EXPENSE DEFERRED COMPENSATION RESERVE	2,406,852	3,336,101		4
INTEREST EXPENSE KEY EXECUTIVE LIFE INSURANCE	1,568,462	1,617,446		5
OTHER - VARIOUS RATES	18,352	53,625		6
CREDIT LINE INTEREST	191,399	59,780		7
INTEREST ON TAX ADJUSTMENTS	184,014	(462,064)	*	8
INTEREST ON CUSTOMER DEPOSITS	9,747	11,013		9
Total (Acct. 431):	**4,402,336**	**4,807,081**		
Total:	**53,082,465**	**53,725,617**		

INTEREST CHARGES (ACCTS. 427, 430 AND 431)

Interest Charges (Accts. 427, 430 and 431) (Page F-59)

General footnotes

Line 8 - Credit balances caused by reversal of FIN 48 tax adjustments.

DETAIL OF OTHER INCOME STATEMENT ACCOUNTS

List items greater than $10,000 separately (others may be grouped). Describe fully using other than account titles.

Particulars (a)	This Year Amount (b)	Last Year Amount (c)		
Revenues From Merchandising, Jobbing and Contract Work (415):				
NONE				1
Total (Acct. 415):	**0**	**0**		
Less: Costs and Exp. Of Merchandising, Job. & Contract Work (416):				
NONE				2
Total (Acct. 416):	**0**	**0**		
Revenues From Nonutility Operations (417):				
MISCELLANEOUS	2,319	1,794		3
Total (Acct. 417):	**2,319**	**1,794**		
Less: Expenses of Nonutility Operations (417.1):				
COAL RESALE EXPENSES	60,940	0		4
PAYMENTS TO STORA ENSO	34,632	0		5
MISCELLANEOUS	389	7,835		6
Total (Acct. 417.1):	**95,961**	**7,835**		
Nonoperating Rental Income (418):				
Operation Expense				7
Maintenance Expense				8
Rent Expense				9
Depreciation Expense				10
Amortization Expense				11
Other (specify):				
RENT REVENUE	5,021	5,021		12
DEPRECIATION EXPENSE	0	(389)		13
Total (Acct. 418):	**5,021**	**4,632**		
Allowance for Other Funds Used During Construction (419.1):				
ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	700,193	5,141,866		14
Total (Acct. 419.1):	**700,193**	**5,141,866**		
Miscellaneous Nonoperating Income (421):				
UNREALIZED GAINS	16,370	140,110		15
LAND COSTS - NONUTILITY	0	(26,469)		16
TRAIN DERAILMENT SETTLEMENT	105,573	41,600		17
MISCELLANEOUS	1,965	5,799		18
Total (Acct. 421):	**123,908**	**161,040**		
Gain on Disposition of Property (421.1):				
UNREALIZED GAIN - FUEL OPTIONS	0	11,490	*	19
GAIN ON DISPOSITION OF PROPERTY	21,173	(45,260)	*	20
Total (Acct. 421.1):	**21,173**	**(33,770)**		

DETAIL OF OTHER INCOME STATEMENT ACCOUNTS

List items greater than $10,000 separately (others may be grouped). Describe fully using other than account titles.

Particulars (a)	This Year Amount (b)	Last Year Amount (c)	
Loss on Disposition of Property (421.2):			
LOSS ON DISPOSITION OF PROPERTY	46,159	116,513	21
Total (Acct. 421.2):	**46,159**	**116,513**	
Amort. of Debt. Disc. And Expense (428):			
AMORTIZATION OF DEBT DISCOUNTS AND EXPENSES	997,991	995,810	22
Total (Acct. 428):	**997,991**	**995,810**	
Amortization of Loss on Reaquired Debt (428.1):			
AMORTIZATION OF LOSS ON REACQUIRED DEBT	101,712	101,712	23
Total (Acct. 428.1):	**101,712**	**101,712**	
Less: Amort. of Premium on Debt-Credit (429):			
NONE			24
Total (Acct. 429):	**0**	**0**	
Less: Amortization of Gain on Reaquired Debt-Credit (429.1):			
NONE			25
Total (Acct. 429.1):	**0**	**0**	
Less: Allowance for Borrowed Funds Used During Construction-Cr. (432):			
ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION	288,449	2,039,815	26
Total (Acct. 432):	**288,449**	**2,039,815**	
Extraordinary Income (434):			
NONE			27
Total (Acct. 434):	**0**	**0**	
Less: Extraordinary Deductions (435):			
NONE			28
Total (Acct. 435):	**0**	**0**	

DETAIL OF OTHER INCOME STATEMENT ACCOUNTS

Detail of Other Income Statement Accounts (Page F-60)

General footnotes

Line 19, Column (c) - Unrealized Gain should have been recorded in Account 421.

Line 20, Column (c) - Balance represents a loss on disposition of property recorded in Account 421.1.

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

Particulars (a)	This Year Amount (b)	Last Year Amount (c)	
Acct. 922--Administrative Expenses Transferred - Cr.:			
Explain basis of computation of credit in this account.			
NONE			1
Total (Acct. 922):	**0**	**0**	
Acct. 923--Outside Services Employed:			
State total cost, nature of service, and of each person who was paid for services includible in this account, $25,000 or more.			
JOINT POWER PLANT - SUPPORT AND CONSULTING SERVICES	3,416,598	2,707,153	2
INTEGRYS BUSINESS SUPPORT, LLC - CONSULTING SERVICES	3,883,364	3,148,936	3
BAKER BOTTS, LLP - LEGAL SERVICES	57,221	29,003	4
BINGHAM MC CUTCHEN, LLP - LEGAL SERVICES	0	31,009	5
BOOZ & CO. - STRATEGIC PLANNING	60,798	0	6
BROADSPIRE - MEDICAL MANAGEMENT SERVICES	0	26,218	7
BRUDER GENTILE & MARCOUX - LEGAL SERVICES	134,293	0	8
DELOITTE & TOUCHE, LLP - ACCOUNTING, AUDITING AND TAX SERVICES	916,341	665,238	9
DEWEY & LEBOEUF, LLP - LEGAL SERVICES	55,630	0	10
EVERSON WHITNEY - LEGAL SERVICES	32,768	0	11
FOLEY & LARDNER - LEGAL SERVICES	806,883	1,091,052	12
FOUND LAKE CONSULTING - GOVERNMENTAL CONSULTING SERVICES	0	31,785	13
GANNETT FLEMING, INC. - CONSTRUCTION MANAGEMENT	27,005	28,004	14
GONZALEZ SAGGIO & HARLAN, LLP - LEGAL SERVICES	99,523	0	15
MC DERMOTT WILL & EMERY, LLP - LEGAL SERVICES	0	69,179	16
MEINNERT DELIVERY - DELIVERY SERVICES	75,900	0	17
MILLER CANFIELD PADDOCK & STONE, PLC - LEGAL SERVICES	48,916	75,827	18
P MOUL & ASSOC - RATE CASE EXPERT WITNESS	35,242	0	19
PRICEWATERHOUSE COOPERS - ACCOUNTING SERVICES	67,831	49,008	20
PUBLIC SERVICE COMMISSION - AUDIT EXPENSES & INTERVENOR COMPENSATION	56,689	61,234	21
PUTNAM ROBY WILLIAMSON COMMUNICATIONS - COMMUNICATION CONSULTING	0	60,000	22
SCHIFF HARDIN, LLP - LEGAL SERVICES	174,074	0	23
SLOVER & LOFTUS - LEGAL SERVICES	30,248	31,724	24
STAFFLOGIX - TEMPORARY STAFFING	32,954	25,472	25
TOWERS PERRIN - HUMAN RESOURCES CONSULTING SERVICES	0	87,960	26
VOLKMANN CONSULTING - CONSULTING SERVICES	0	48,803	27
ITEMS LESS THAN $25,000	1,114,311	545,698	28
A&G LOADER CHARGED TO DAIRYLAND POWER COOPERATIVE FOR WESTON 4	(103,879)	(163,372)	29
A&G LOADER CHARGED TO AMERICAN TRANMISSION CO.	(620,286)	(492,681)	30
Total (Acct. 923):	**10,402,424**	**8,157,250**	
Acct. 924--Property Insurance:			
List hereunder major classes of expenses and also state extent (in footnotes) to which utility is self-insured against insurable risks to its property.			
Premiums for insurance	2,889,846	2,618,507	31

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

Particulars (a)	This Year Amount (b)	Last Year Amount (c)	
Acct. 924--Property Insurance:			
List hereunder major classes of expenses and also state extent (in footnotes) to which utility is self-insured against insurable risks to its property.			
Dividends received from insurance companies--cr.	(300,000)		32
Amounts credited to Acct. 261, Property Insurance Reserve			33
Other (specify):			
NONE			34
Total (Acct. 924):	**2,589,846**	**2,618,507**	
Acct. 925--Injuries and Damages:			
List hereunder major classes of expense. Also, state extent (in footnotes) to which utility is self-insured against risks of injuries and damages to employes or to others.			
Premiums for insurance	3,724,332	3,377,097	35
Dividends received from insurance companies--cr.	(58,368)	(65,904)	36
Amounts credited to Acct. 262, Injuries and Damages Reserve			37
Expenses of investigating and adjusting claims			38
Costs of safety and accident-prevention activities			39
Other (specify):			
OTHER INJURY AND DAMAGES	184,574	1,699,052	40
WORKER'S COMPENSATION RESERVE	718,310	146,660	41
Total (Acct. 925):	**4,568,848**	**5,156,905**	
Acct. 926--Employee Pensions and Benefits:			
Report total amount for utility hereunder and show credit for amounts transferred to construction or other accounts, leaving the net balance in Acct. 926.			
Pension accruals or payments to pension fund	13,321,792	11,150,433	42
Pension payments under unfunded basis			43
Employees benefits (life, health, accident & hospital insur. etc.)	17,848,762	20,726,680	44
Expense of educational and recreational activities for employees	123,311	190,986	45
Other (specify):			
HUMAN RESOURCES DEPARTMENT	753,959	1,120,789	46
JOINT PLANT REIMBURSEMENTS	(1,601,628)	27,194	47
SURVIVOR AND DISABILITY BENEFITS	402,101	(269,866)	48
ESOP AND COMPANY 401(K) CONTRIBUTION	4,761,728	5,150,809	49
CAPITALIZED PENSION & BENEFITS	(4,962,035)	(5,179,509)	50
EXECUTIVE RETIREMENT AND SUPPLEMENTAL BENEFITS	4,160,102	3,370,143	51
GOAL SHARING	499,395	(133,047)	52
PAID TIME AWAY FROM WORK	(141,608)	(335,277)	53
MERGER COSTS	0	183,493	54
BENEFITS BILLED FROM IBS	9,546,482	8,833,031	55
IBS BILLED RESIDUAL BALANCE	502,160	0	56
OTHER	39,030	40,603	57
Total (Acct. 926):	**45,253,551**	**44,876,462**	

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

Particulars (a)	This Year Amount (b)	Last Year Amount (c)	
Acct. 930.2--Miscellaneous General Expenses:			
Industry association dues	306,788	575,577	**58**
Nuclear power research expenses			**59**
Other experimental and general research expenses	369,806	685,955	**60**
Exp of corporate organization and of servicing outstanding securities of utility			*** 61**
Directors fees and expenses			**62**
Other (specify):			
INTERCOMPANY BILLING FROM IBS, SEE IBS FERC FORM 60	14,164,764	8,899,812	**63**
Total (Acct. 930.2):	**14,841,358**	**10,161,344**	

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

Detail of Certain General Expense Accounts (Page F-61)

General footnotes

Line 61 - These expenses are included in the intercompany billing from IBS amount on Line 63.

(Account 924-Property Insurance) State extent to which utility is self-insured against insurable risks to its property.

Company self insures: a) fire deductible, boiler and machinery deductibles between $1,000,000 and $3,000,000, and crime deductibles of $250,000; b) all electric distribution and gas transmission and distribution overhead and underground property; c) vehicles; d) business interruption; e) extra expenses; and, f) losses in excess of insurance limits.

(Account 925-Injuries and Damages) State extent to which utility is self-insured against risks of injuries and damages to employes or to others.

Company self insures: a) a $2,000,000 general liability deductible; b) gradual pollution from non-operating storage and $2,000,000 deductible for other pollution claims; c) worker's compensation up to $500,000 per incident; and, d) losses in excess of insurance limits.

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax amoung the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. Provide the substitute page either in the context of a footnote or within the Appendix.

Particulars (Details) (a)	Amount (b)		
Net Income for the Year	135,020,805		1
Taxable Income Not Reported on Books			
NONE			2
Deductions Recorded on Books Not Deducted for Return			
Federal and State Income Tax Expense	77,703,187		3
Income Recorded on Books Not Included in Return			
NONE			4
Deductions on Return Not Charged Against Book Income			
Schedule M (Addition of Taxable Income)	183,695,919	*	5
Federal Tax Net Income	**29,028,073**		
Show Computation of Tax:			
Statutory Federal Income Tax (35%)	10,159,826		6
Tax Effect of Deferred Items:			7
Other Current Adjustments	(41,263,478)		8
Section 45 (Wind) Credits	(5,838,089)		9
R&E Credit	(93,850)		10
Tax Effects of Deferred Items	109,611,443		11
Audit Amortizations	359,074		12
Investment Tax Credit	(647,608)		13
Federal Tax Per Books	70,461,219		14
Instruction #2 - See Footnote		*	15

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes (Page F-62)

General footnotes

Line 5, Column (b):

Benefits	
Benefits Accrued	$ (84,950,804)
Deferred Compensation	4,309,085
ESOP Dividends	(4,613,301)
Incentives Accrued	(1,532,837)
Vacation Pay Accrued	(278,093)
Dividend Deduction/Exclusion	
Dividend Exclusion (>20%)	(1,158,726)
Dividend Exclusion (Preferred Utility Stock)	(197,874)
Equity Investments	
C-Corp Equity and Investments	448,972
WPS Leasing, Inc.	(185,817)
Mark-to-Market General Ledger	
Price Risk Hedging (Current)	2,499,489
Price Risk Hedging	(2,486,451)
Other	
Contingent Liabilities	(496,253)
DMD/R&E Deferral	32,940
Deferred Income & Deductions	(4,228,160)
Interest	(76,360)
Interest M-1 related to below the line accounts	183,369
Key Executive Life Insurance	(1,586,802)
Lobbying	414,842
Meals & Entertainment	229,895
Penalties	(19,909)
Plant-ATC	
Intangibles (Non-plant)	(8,154)
Partnerships & Equity Invest	(9,298,153)
State Tax Liability	(724,556)
Plant-Intangibles	
AFUDC Equity (Plant)	736,860
Plant-Other	
Depreciation	(96,159,427)
Depreciation (Adjustment-Tax System)	16,867,748
Regulatory Deferrals	
Environmental Cleanup	2,295,891
Regulatory Assets (Current)	(1,438,245)
Regulatory Assets (Non-current)	(2,292,721)
Regulatory Liabilities (Non-current)	17,633
TOTAL M-1 ADJUSTMENTS	$(183,695,919)

Total Crane Creek Production Tax Credit applied to 2010 Federal Income Taxes is $7,739,156, consisting of $5,838,089 related to 2010 Crane Creek output and $1,901,067 from amortization of 2009 deferred Crane Creek Production Tax Credit.

Instruction #2 - Each corporation in the consolidation is taxed as a stand-alone corporation when allocating the federal income tax liability (per Integrys Energy Group and Consolidated Subsidiaries Tax Allocation Agreement under IRC 1.1561-3 (a)). Consequently, intercompany sales and expenses are not eliminated when calculating individual federal taxable incomes and tax liabilities.

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
Electric				**1**
Operation				**2**
Production	22,141,798			**3**
Transmission	447,103			**4**
Distribution	14,285,058			**5**
Customer Accounts	6,577,038			**6**
Customer Service and Informational	3,351,992			**7**
Sales				**8**
Administrative and General	8,436,301			**9**
TOTAL Operation (Total of lines 3 thru 9)	**55,239,290**			**10**
Maintenance				**11**
Production	13,948,594			**12**
Transmission				**13**
Distribution	10,305,851			**14**
Administrative and General				**15**
TOTAL Maint. (Total of lines 12 thru 15)	**24,254,445**			**16**
Total Operation and Maintenance				**17**
Production (Total of lines 3 and 12)	36,090,392			**18**
Transmission (Total of lines 4 and 13)	447,103			**19**
Distribution (Total of lines 5 and 14)	24,590,909			**20**
Customer Accounts (Line 6)	6,577,038			**21**
Customer Service and Informational (Line 7)	3,351,992			**22**
Sales (Line 8)				**23**
Administrative and General (Total of lines 9 and 15)	8,436,301			**24**
TOTAL Operation and Maintenance (Total of lines 18 thru 24)	**79,493,735**	**23,367,136**	**102,860,871**	**25**
Gas				**26**
Operation				**27**
Production-Manufactured Gas				**28**
Production-Nat. Gas (Including Expl. And Dev.)				**29**
Other Gas Supply	553,899			**30**
Storage, LNG Terminaling and Processing	224			**31**
Transmission	117,577			**32**
Distribution	8,144,694			**33**
Customer Accounts	4,420,320			**34**
Customer Service and Informational	276,094			**35**
Sales				**36**
Administrative and General	1,971,241			**37**
TOTAL Operation (Total of lines 28 thru 37)	**15,484,049**			**38**
Maintenance				**39**

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
Production-Manufactured Gas				40
Production-Natural Gas				41
Other Gas Supply				42
Storage, LNG Terminaling and Processing				43
Transmission	77,800			44
Distribution	3,475,975			45
Administrative and General				46
TOTAL Maint. (Total of lines 40 thru 46)	**3,553,775**			47
Total Operation and Maintenance				48
Production-Manufactured Gas (Total of lines 28 and 40)				49
Production-Nat. Gas (Including Expl. And Dev.) (Total lines 29 and 41)				50
Other Gas Supply (Total lines 30 and 42)	553,899			51
Storage, LNG Terminaling and Processing (Total lines 31 and 43)	224			52
Transmission (Lines 32 and 44)	195,377			53
Distribution (Lines 33 and 45)	11,620,669			54
Customer Accounts (Line 34)	4,420,320			55
Customer Service and Informational (Line 35)	276,094			56
Sales (Line 36)				57
Administrative and General (Lines 37 and 46)	1,971,241			58
TOTAL Operation and Maint. (Total of lines 49 thru 58)	**19,037,824**	**8,202,523**	**27,240,347**	59
Other Utility Departments				60
Operation and Maintenance			**0**	61
TOTAL All Utility Dept (Total of lines 25, 59 and 61)	**98,531,559**	**31,569,659**	**130,101,218**	62
Utility Plant				63
Construction (By Utility Departments)				64
Electric Plant	11,485,081	1,121,236	**12,606,317**	65
Gas Plant	3,494,859	543,429	**4,038,288**	66
Other			**0**	67
TOTAL Construction (Total of lines 65 thru 67)	**14,979,940**	**1,664,665**	**16,644,605**	68
Plant Removal (By Utility Departments)				69
Electric Plant			**0**	70
Gas Plant			**0**	71
Other			**0**	72
TOTAL Plant Removal (Total of lines 70 thru 72)			**0**	73
Other Accounts (Specify, provide details in footnote):	16,896,808	3,512,615	**20,409,423** *	74
Clearing Accounts	8,726,295	(9,226,491)	**(500,196)**	75
Co Tenant	(4,468,424)	4,468,424	**0**	76
			0	77
			0	78

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
			0	79
			0	80
			0	81
			0	82
			0	83
			0	84
			0	85
			0	86
			0	87
			0	88
			0	89
			0	90
			0	91
			0	92
			0	93
			0	94
TOTAL Other Accounts	21,154,679	(1,245,452)	19,909,227	95
TOTAL SALARIES AND WAGES	134,666,178	31,988,872	166,655,050	96

DISTRIBUTION OF SALARIES AND WAGES

Distribution of Salaries and Wages (Page F-63)

General footnotes

Line 74, Column (b) - Other Accounts:

Subsidiaries	$ 5,474,132
Proprietary capital	652,752
Deferred credits	2,599,801
Operating revenues	591,209
Interest charge	1,348,131
Cash	5,915,698
Other income and deductions	33,134
Misc. current and accrued liabilities	455,644
Unamortized debt expense	(173,693)
TOTAL	$16,896,808

MISCELLANEOUS GENERAL EXPENSES (ACCT. 930.2) (ELECTRIC)

Description (a)	Amount (b)		
Industry Association Dues	265,922		1
Other Experimental and General Research Expenses	287,487		2
Pub & Dist Info to Stkholders...Expn Servicing Outstanding Securities		*	3
Other Expenses >= 5,000 show purpose, recipient, amount. Group if < $5,000			4
Intercompany billing from IBS, see IBS FERC Form 60	11,010,245		5
Total:	**11,563,654**		

MISCELLANEOUS GENERAL EXPENSES (ACCT. 930.2) (ELECTRIC)

Miscellaneous General Expenses (Acct. 930.2) (Electric) (Page F-64)

General footnotes

Line 3 - These expenses are included in the intercompany billing from IBS amount on Line 5.

COMMON PLANT IN SERVICE

1. Include in column (e) entries reclassifying property from one account or utility service to another, etc..
2. Corrections of entries of the current or immediately preceding year should be recorded in columns (c) or (d), accordingly, as they are corrections of additions or retirements.

Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	
INTANGIBLE PLANT				
Organization (301)	0			**1**
Franchises and Consents (302)	0			**2**
Miscellaneous Intangible Plant (303)	41,771,704	528,956	39,907,931	**3**
Total Intangible Plant	**41,771,704**	**528,956**	**39,907,931**	
GENERAL PLANT				
Land and Land Rights (389)	6,221,239	30,373		**4**
Structures and Improvements (390)	84,612,626	1,315,223	104,979	**5**
Office Furniture and Equipment (391)	16,038,863	570,568	1,398,042	**6**
Transportation Equipment (392)	53,251,765	697,547	4,660,601	**7**
Stores Equipment (393)	2,389,198	6,351		**8**
Tools, Shop and Garage Equipment (394)	3,138,726	15,417		**9**
Laboratory Equipment (395)	407,173			**10**
Power Operated Equipment (396)	5,802,472	206,831	27,651	**11**
Communication Equipment (397)	25,494,626	155,012	174,076	**12**
Miscellaneous Equipment (398)	165,502	3,611	7,373	**13**
Other Tangible Property (399)	0			**14**
Asset Retirement Costs for General Plant (399.1)	1,210,232			**15**
Total General Plant	**198,732,422**	**3,000,933**	**6,372,722**	
Total utility plant in service	**240,504,126**	**3,529,889**	**46,280,653**	

COMMON PLANT IN SERVICE (cont.)

Account (a)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year Total (g)	Balance End of Year Located in Wisconsin (h)	
Organization (301)			**0**		**1**
Franchises and Consents (302)			**0**		**2**
Miscellaneous Intangible Plant (303)			**2,392,729**	2,392,729	**3**
	0	**0**	**2,392,729**	**2,392,729**	
Land and Land Rights (389)			**6,251,612**	5,462,492	**4**
Structures and Improvements (390)			**85,822,870**	83,463,224	**5**
Office Furniture and Equipment (391)			**15,211,389**	15,103,144	**6**
Transportation Equipment (392)			**49,288,711**	46,528,193	**7**
Stores Equipment (393)			**2,395,549**	2,354,080	**8**
Tools, Shop and Garage Equipment (394)			**3,154,143**	3,064,816	**9**
Laboratory Equipment (395)			**407,173**	407,173	**10**
Power Operated Equipment (396)			**5,981,652**	5,712,164	**11**
Communication Equipment (397)			**25,475,562**	25,056,504	**12**
Miscellaneous Equipment (398)			**161,740**	160,154	**13**
Other Tangible Property (399)			**0**	0	**14**
Asset Retirement Costs for General Plant (399.1)			**1,210,232**	1,164,793	**15**
	0	**0**	**195,360,633**	**188,476,737**	
	0	**0**	**197,753,362**	**190,869,466**	

COMMON ACCUMULATED DEPRECIATION

Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Straight Line Rate % Used (c)	Accruals During Year: Straight Line Amount (d)	Accruals During Year: Additional Amount (e)	
Organization (301)	0				1
Franchises and Consents (302)	0				2
Miscellaneous Intangible Plant (303)	36,075,846	Various	5,182,142		3
Total Intangible Plant	**36,075,846**		**5,182,142**	**0**	
Land and Land Rights (389)	0				4
Structures and Improvements (390)	23,961,014	2.320%	1,979,684		5
Office Furniture and Equipment (391)	9,197,213	Various	1,674,176		6
Transportation Equipment (392)	34,615,322	Various	4,172,844		7
Stores Equipment (393)	1,571,844	5.000%	92,106		8
Tools, Shop and Garage Equipment (394)	2,092,166	5.000%	103,284		9
Laboratory Equipment (395)	287,485	5.000%	8,649		10
Power Operated Equipment (396)	3,190,926	6.080%	356,602		11
Communication Equipment (397)	13,216,889	8.330%	2,120,881		12
Miscellaneous Equipment (398)	65,842	6.670%	11,182		13
Other Tangible Property (399)	0				14
Asset Retirement Costs for General Plant (399.1)	610,710	Various	32,971	*	15
Retirement Work in Progress	0				16
Total General Plant	**88,809,411**		**10,552,379**	**0**	
Total accum. prov. for depreciation	**124,885,257**		**15,734,521**	**0**	

COMMON ACCUMULATED DEPRECIATION (cont.)

Account (a)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year Total (j)	Balance End of Year Located in Wisconsin (k)		
301					**0**			**1**
302					**0**			**2**
303	39,907,931				**1,350,057**	1,350,057		**3**
	39,907,931	**0**	**0**	**0**	**1,350,057**	**1,350,057**		
389					**0**			**4**
390	104,979		(3,672)		**25,832,047**	25,199,298		**5**
391	1,398,042	12,870	22,056		**9,482,533**	9,390,083		**6**
392	4,660,601		186,775	11,598	**34,325,938**	32,535,633		**7**
393					**1,663,950**	1,624,409		**8**
394			3,812		**2,199,262**	2,137,139		**9**
395					**296,134**	296,134		**10**
396	27,651	13,976	5,458		**3,511,359**	3,320,126		**11**
397	174,076		9,691		**15,173,385**	14,897,862		**12**
398	7,373				**69,651**	69,139		**13**
399					**0**			**14**
399.1					**643,681**	602,357	*	**15**
RWIP					**0**			**16**
	6,372,722	**26,846**	**224,120**	**11,598**	**93,197,940**	**90,072,180**		
	46,280,653	**26,846**	**224,120**	**11,598**	**94,547,997**	**91,422,237**		

COMMON ACCUMULATED DEPRECIATION

Common Accumulated Depreciation (Page F-67)

General footnotes

Line 15, Column (c) - Asset Retirement Costs are depreciated using end of life dates varying from 12/2012 through 12/2041.

Common plant and its related depreciation expense and accumulated depreciation are allocated based on operating payroll.

Column (i) - Adjustment relates to a vehicle donation.

COMMON ACCUMULATED DEPRECIATION (cont.)

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COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION - ALLOCATION TO UTILITY DEPARTMENTS

Particulars (a)	Plant End of Year (b)	Accumulated Depreciation End of Year (c)	Depreciation Accruals (d)	
Electric	156,877,742	74,929,808	8,904,416	1
Gas	40,875,620	19,618,189	2,320,108	2
Water				3
Steam Heating				4
Total:	**197,753,362**	**94,547,997**	**11,224,524**	

REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (c) and (d), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Regulatory Commission Name (a)	Description (b)	Assessed by Regulatory Commission (c)	Expenses of Utility (d)	Total Expenses for Current year (e)	Deferred in Account 182.3 at Beginning of Year (f)	
Public Service Commission of Wisconsin		559,812	71,984	**631,796**		**1**
Miscellaneous			680	**680**		**2**
Michigan Public Service Commission			(6,445)	**(6,445)**		**3**
Federal Energy Regulatory Commission		108,411	357,263	**465,674**		**4**
		668,223	**423,482**	**1,091,705**	**0**	

REGULATORY COMMISSION EXPENSES (cont.)

3. Show in column (l) any expenses incurred in prior years which are being amortized. List in column (b) the period of amortization.
4. List in column (g), (h) and (i) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than $25,000) may be grouped.

Expenses Incurred During Year				Amortized During Year			
Currently Charged To							
Department (g)	Account No. (h)	Amount (i)	Deferred to Account 182.3 (j)	Contra Account (k)	Amount (l)	Deferred in Account 182.3 at End of Year (m)	
Gas	928	123,662					1
							2
							3
Electric	928	968,043					4
		1,091,705	**0**		**0**	**0**	

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)		
Operating Revenues				
Sales of Electricity				
Sales of Electricity (440-448)	1,206,999,702	1,205,179,083		1
(Less) Provision for Rate Refunds (449.1)	(14,744,314)	26,096,421	*	2
Total Sales of Electricity	**1,221,744,016**	**1,179,082,662**		
Other Operating Revenues				
Forfeited Discounts (450)	1,980,602	1,955,768		3
Miscellaneous Service Revenues (451)	528,417	710,664		4
Sales of Water and Water Power (453)	0	0		5
Rent from Electric Property (454)	1,621,047	1,782,039		6
Interdepartmental Rents (455)	0	0		7
Other Electric Revenues (456)	(2,424,456)	4,650,528	*	8
Wheeling (456.1)	0	0		9
Regional Transmission Service Revenues (457.1)	0	0		10
Total Other Operating Revenues	**1,705,610**	**9,098,999**		
Total Operating Revenues	**1,223,449,626**	**1,188,181,661**		
Operation and Maintenenance Expenses				
Power Production Expenses (500-558)	586,064,377	608,951,959		11
Transmission Expenses (560-573)	109,749,750	96,339,264		12
Regional Market Expenses (575-576)	2,689,324	2,662,285		13
Distribution Expenses (580-598)	44,928,173	42,743,813		14
Customer Accounts Expenses (901-905)	16,454,852	18,179,186		15
Customer Service Expenses (907-910)	29,903,804	18,004,238		16
Sales Promotion Expenses (911-916)	0	0		17
Administration and General Expenses (920-935)	93,960,161	101,269,480		18
Total Operation and Maintenenance Expenses	**883,750,441**	**888,150,225**		
Other Expenses				
Depreciation Expense (403)	83,035,667	75,080,558		19
Amortization of Limited-Term Utility Plant (404)	5,197,789	9,003,962		20
Gain from Disposition of Allowances (411.8)	(199,859)	(199,277)		21
Amortization of Other Utility Plant (405)	0	0		22
Amortization of Utility Plant Acquisition Adjustment (406)	0	0		23
Amortization of Property Losses (407)	0	0		24
Regulatory Debits (407.3)	9,947,488	4,619,717		25
(Less) Regulatory Credits (407.4)	6,978,802	8,189,988		26
Taxes Other Than Income Taxes (408.1)	42,916,768	43,901,202		27
Income Taxes (409.1)	(39,186,128)	(30,295,061)		28
Provision for Deferred Income Taxes (410.1, 411.1)	97,852,951	82,710,412		29
Investment Tax Credits, Restored (411.4)	(527,766)	(839,854)		30
(Less) Gains from Disp. Of Utility Plant (411.6)	0	0		31

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Other Expenses			
Accretion Expense (411.10)	0	0	**32**
Total Other Expenses	**192,457,826**	**176,190,225**	
Total Operating Expenses	**1,076,208,267**	**1,064,340,450**	
NET OPERATING INCOME	**147,241,359**	**123,841,211**	

ELECTRIC OPERATING REVENUES & EXPENSES

Electric Operating Revenues & Expenses (Page E-01)

General footnotes

Line 2 - Account 449.1 is used to record FERC, Michigan, and Wisconsin electric true-ups.

Line 8 - Other Electric Revenue includes:

Amortization of conservation collection caps from certain large C & I customers	$(3,146,253)
Reversal of prior year accruals	(795,000)
Wholesale rates true-up	163,739
Non-service revenue	330,619
Wholesale distribution and transmission pass-through	614,612
Loss on sales of electric parts, materials, and scrap	(230,582)
Billed work on customer facilities	66,944
Billed work on third party substations	361,351
Telephone company poles and related services	124,695
Energy conservation	57,452
Dynamic scheduling	28,312
Miscellaneous	(345)
TOTAL	$(2,424,456)

ELECTRIC OPERATING REVENUES (ACCT. 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
2. Report number of customers, columns (f) and (g), on the basis of meters. In addition to the number of flat rate accounts, except that where setarate meter readings are addedfor billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
3. If increases or decreases from previous period (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
5. See Important Changes During the Year for important new territory added and important rate increases or decreases.
6. For lines 1, 2, 3 and 4, see Sales of Electricity by Rate Schedules for amounts relating to unbilled revenue by accounts.
7. Include unmetered sales. Provide details of such sales in a footnote.

	Operating Revenues		Megawatt Hours Sold		Avg. No. Cust. Per Month			
Particulars (a)	**This Year (b)**	**Last Year (c)**	**This Year (d)**	**Last Year (e)**	**This Year (f)**	**Last Year (g)**		
Sales of Electricity								
Residential Sales (440)	365,422,947	355,645,409	2,846,853	2,771,430	382,666	380,652	*	1
Farm Sales (441)	0	0	0	0	0	0		2
Small Commercial Sales (442)	358,447,804	355,304,566	3,855,951	3,821,530	54,375	54,262	*	3
Industrial Sales (442)	226,931,462	224,376,974	4,058,426	3,774,959	252	252		4
Public Street & Highway Lighting (444)	9,164,896	9,017,801	30,339	30,956	463	463	*	5
Public Other Sales (445)	0	0	0	0	0	0		6
Sales to Railroads and Railways (446)	0	0	0	0	0	0		7
Interdepartmental Sales (448)	398,173	417,623	3,340	3,483	1	1		8
Total Sales to Ultimate Customers	**960,365,282**	**944,762,373**	**10,794,909**	**10,402,358**	**437,757**	**435,630**		
Sales for Resale (447)	246,634,420	260,416,710	4,810,778	4,817,740	151	140		9
Total Sales of Electricity	**1,206,999,702**	**1,205,179,083**	**15,605,687**	**15,220,098**	**437,908**	**435,770**		
(Less) Provision for Rate Refunds (449.1)	(14,744,314)	26,096,421					*	10
Total Revenues Net of Provision for Rate Refunds	**1,221,744,016**	**1,179,082,662**	**15,605,687**	**15,220,098**	**437,908**	**435,770**		

ELECTRIC OPERATING REVENUES (ACCT. 400)

Electric Operating Revenues (Acct. 400) (Page E-02)

General footnotes

Line 1, Column (b) - Amount includes electric revenue decoupling balance of $7,269,895.

Line 3, Column (b) - Amount includes electric revenue decoupling balance of $7,166,638.

Line 5, Columns (b) through (e) - Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales are based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. For a detailed rate schedule, see Page E-08.

Line 10 - Account 449.1 is used to record FERC, Michigan, and Wisconsin electric true-ups.

ELECTRIC OPERATING REVENUES (ACCT. 400)

OTHER OPERATING REVENUES (ELECTRIC)

1. Report succinct statement of the revenues in each account and show separate totals for each account.
2. Report name of lessee and description of property for major items of rent revenue. Group other rents less than $25,000 by classes.
3. For sales of water and water power, report name of purchaser, purpose for which water used and the development supplying water.
4. Report basis of charges for any interdepartmental rents.
5. Report details of major items in Acct. 456. Group items less than $25,000.

Particulars (a)	Amount (b)	
Wisconsin Geographical Operations		
Forfeited Discounts (450):		
LATE PAYMENT CHARGES	1,980,602	1
Total Forfeited Discounts (450)	**1,980,602**	
Miscellaneous Shared Revenues (451):		
SERVICE REVENUES	469,260	2
TEMPORARY ELECTRIC SERVICE	40,195	3
MISCELLANEOUS	11,885	4
Total Miscellaneous Shared Revenues (451)	**521,340**	
Sales of Water & Water Power (453):		
NONE		5
Total Sales of Water & Water Power (453)	**0**	
Rent from Electric Property (454):		
POLE RENTAL	1,044,692	6
TRANSFORMER RENTAL	27,723	7
ELECTRIC LAND RENTAL	137,361	8
MISCELLANEOUS	411,187	9
Total Rent from Electric Property (454)	**1,620,963**	
Interdepartmental Rents (455):		
NONE		10
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
AMORTIZATION OF CONSERVATION COLLECTION CAPS FROM CERTAIN LARGE C&I CUSTOMERS	(3,146,253)	11
REVERSAL OF PRIOR YEAR ACCRUALS	(795,000)	12
WHOLESALE RATES TRUE-UP	163,739	13
NON-SERVICE REVENUE	329,971	14
WHOLESALE DISTRIBUTION & TRANSMISSION PASS-THROUGH	506,490	15
LOSS ON SALES OF ELECTRIC PARTS, MATERIALS, AND SCRAP	(230,090)	16
BILLED WORK ON CUSTOMER FACILITIES	67,688	17
BILLED WORK ON THIRD PARTY SUBSTATIONS	361,351	18
TELEPHONE COMPANY POLES & RELATED SERVICES	119,782	19
ENERGY CONSERVATION	57,452	20
DYNAMIC SCHEDULING	28,312	21
MISCELLANEOUS	(2,873)	22
Total Other Electric Revenues (456)	**(2,539,431)**	
Wheeling (456.1):		
NONE		23
Total Wheeling (456.1)	**0**	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report succinct statement of the revenues in each account and show separate totals for each account.
2. Report name of lessee and description of property for major items of rent revenue. Group other rents less than $25,000 by classes.
3. For sales of water and water power, report name of purchaser, purpose for which water used and the development supplying water.
4. Report basis of charges for any interdepartmental rents.
5. Report details of major items in Acct. 456. Group items less than $25,000.

Particulars (a)	Amount (b)	
Wisconsin Geographical Operations		
Regional Transmission Service Revenues (457.1):		
NONE		24
Total Regional Transmission Service Revenues (457.1)	**0**	
Total Wisconsin	**1,583,474**	
Out-of-State Geographical Operations		
Forfeited Discounts (450):		
NONE		25
Total Forfeited Discounts (450)	**0**	
Miscellaneous Shared Revenues (451):		
SERVICE REVENUES	4,405	26
TEMPORARY ELECTRIC SERVICES	2,672	27
Total Miscellaneous Shared Revenues (451)	**7,077**	
Sales of Water & Water Power (453):		
NONE		28
Total Sales of Water & Water Power (453)	**0**	
Rent from Electric Property (454):		
POLE RENTAL	84	29
Total Rent from Electric Property (454)	**84**	
Interdepartmental Rents (455):		
NONE		30
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
WHOLESALE DISTRIBUTION & TRANSMISSION PASS-THROUGH	108,122	31
MISCELLANEOUS	6,853	32
Total Other Electric Revenues (456)	**114,975**	
Wheeling (456.1):		
NONE		33
Total Wheeling (456.1)	**0**	
Regional Transmission Service Revenues (457.1):		
NONE		34
Total Regional Transmission Service Revenues (457.1)	**0**	
Total Out-of-State	**122,136**	
TOTAL UTILITY	**1,705,610**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Particulars (a)	Labor Expense (b)	Other Expense (c)	Total Expense (d)	Last Year Total (e)	
POWER PRODUCTION EXPENSES					
STEAM POWER GENERATION EXPENSES					
Operation Supervision and Engineering (500)	7,815,825	3,083,385	**10,899,210**	10,592,402	**1**
Fuel (501)	1,039,341	219,153,055	**220,192,396**	184,960,627	**2**
Steam Expenses (502)	6,724,816	1,915,062	**8,639,878**	8,605,331	**3**
Steam from Other Sources (503)			**0**	0	**4**
(Less) Steam Transferred -- Credit (504)			**0**	0	**5**
Electric Expenses (505)	1,716,333	284,502	**2,000,835**	2,240,503	**6**
Miscellaneous Steam Power Expenses (506)	2,242,927	2,253,094	**4,496,021**	6,032,555	**7**
Rents (507)		43,800	**43,800**	32,034	**8**
Allowances (509)		2,016,318	**2,016,318**	1,202,840	**9**
Maintenance Supervision and Engineering (510)	989,521	577,045	**1,566,566**	2,954,587	**10**
Maintenance of Structures (511)	997,184	957,146	**1,954,330**	3,065,618	**11**
Maintenance of Boiler Plant (512)	9,088,954	11,707,683	**20,796,637**	23,955,455	**12**
Maintenance of Electric Plant (513)	1,931,178	3,782,857	**5,714,035**	8,941,437	**13**
Maintenance of Miscellaneous Steam Plant (514)	598,654	851,095	**1,449,749**	1,282,103	**14**
Total Steam Power Generation Expenses	**33,144,733**	**246,625,042**	**279,769,775**	**253,865,492**	
NUCLEAR POWER GENERATION EXPENSES					
Operation Supervision and Engineering (517)			**0**	0	**15**
Fuel (518)			**0**	0	**16**
Coolants and Water (519)			**0**	0	**17**
Steam Expenses (520)			**0**	0	**18**
Steam from Other Sources (521)			**0**	0	**19**
(Less) Steam Transferred -- Credit (522)			**0**	0	**20**
Electric Expenses (523)			**0**	0	**21**
Miscellaneous Nuclear Power Expenses (524)			**0**	0	**22**
Rents (525)			**0**	0	**23**
Maintenance Supervision and Engineering (528)			**0**	0	**24**
Maintenance of Structures (529)			**0**	0	**25**
Maintenance of Reactor Plant Equipment (530)			**0**	0	**26**
Maintenance of Electric Plant (531)			**0**	0	**27**
Maintenance of Miscellaneous Nuclear Plant (532)			**0**	0	**28**
Total Nuclear Power Generation Expenses	**0**	**0**	**0**	**0**	
HYDRAULIC POWER GENERATION EXPENSES					
Operation Supervision and Engineering (535)	554,308	335,407	**889,715**	917,239	**29**
Water for Power (536)		526,530	**526,530**	526,574	**30**
Hydraulic Expenses (537)	156,032	41,927	**197,959**	220,467	**31**
Electric Expenses (538)	325,522	44,566	**370,088**	311,783	**32**
Miscellaneous Hydraulic Power Generation Expenses (539)	136,336	109,578	**245,914**	462,430	**33**
Rents (540)			**0**	0	**34**
Maintenance Supervision and Engineering (541)	375,465	293,796	**669,261**	373,034	**35**
Maintenance of Structures (542)	98,538	50,958	**149,496**	123,363	**36**
Maintenance of Reservoirs, Dams and Waterways (543)	414,934	453,947	**868,881**	889,436	**37**

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Particulars (a)	Labor Expense (b)	Other Expense (c)	Total Expense (d)	Last Year Total (e)	
POWER PRODUCTION EXPENSES					
HYDRAULIC POWER GENERATION EXPENSES					
Maintenance of Electric Plant (544)	330,952	310,221	**641,173**	387,216	**38**
Maintenance of Miscellaneous Hydraulic Plant (545)	(54)		**(54)**	1,228	**39**
Total Hydraulic Power Generation Expenses	**2,392,033**	**2,166,930**	**4,558,963**	**4,212,770**	
OTHER POWER GENERATION EXPENSES					
Operation Supervision and Engineering (546)	239,862	109,866	**349,728**	925,391	**40**
Fuel (547)		5,451,736	**5,451,736**	3,039,476	**41**
Generation Expenses (548)	111,393	20,137	**131,530**	175,005	**42**
Miscellaneous Other Power Generation Expenses (549)	67,394	143,508	**210,902**	465,974	**43**
Rents (550)		332,413	**332,413**	580,890	**44**
Maintenance Supervision and Engineering (551)	684,591	1,883,933	**2,568,524**	1,198,831	**45**
Maintenance of Structures (552)	44,326	32,519	**76,845**	93,006	**46**
Maintenance of Generating and Electric Plant (553)	381,196	2,151,545	**2,532,741**	1,350,861	**47**
Maintenance of Miscellaneous Other Power Generation Plant (554)	5,958	43,824	**49,782**	53,848	**48**
Total Other Power Generation Expenses	**1,534,720**	**10,169,481**	**11,704,201**	**7,883,282**	
OTHER POWER SUPPLY EXPENSES					
Purchased Power (555)		286,497,841	**286,497,841**	339,031,398	**49**
System Control and Load Dispatching (556)	706,479	191,199	**897,678**	1,076,574	**50**
Other Expenses (557)	2,483,786	152,133	**2,635,919**	2,861,778	**51**
Precertification Expenses (558)			**0**	20,665	**52**
Total Other Power Supply Expenses	**3,190,265**	**286,841,173**	**290,031,438**	**342,990,415**	
Total Power Production Expenses	**40,261,751**	**545,802,626**	**586,064,377**	**608,951,959**	
TRANSMISSION EXPENSES					
Operation Supervision and Engineering (560)			**0**	0	**53**
Load Dispatching (561)			**0**	0	**54**
Load Dispatch-Reliability (561.1)			**0**	0	**55**
Load Dispatch-Monitor and Operate Transmission System (561.2)			**0**	0	**56**
Load Dispatch-Transmission Service and Scheduling (561.3)			**0**	0	**57**
Scheduling, System Control and Dispatch Services (561.4)	483,099	1,446,647	**1,929,746**	2,008,347	**58**
Reliability, Planning and Standards Development Services (561.5)			**0**	0	**59**
Transmission Service Studies (561.6)			**0**	0	**60**
Generation Interconnection Studies (561.7)			**0**	0	**61**
Reliability, Planning and Standards Development Services (561.8)		126,183	**126,183**	130,204	**62**
Station Expenses (562)			**0**	0	**63**
Overhead Lines Expenses (563)			**0**	0	**64**
Underground Lines Expenses (564)			**0**	0	**65**
Transmission of Electricity by Others (565)		107,693,821	**107,693,821**	94,200,713	**66**
Miscellaneous Transmission Expenses (566)			**0**	0	**67**

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Particulars (a)	Labor Expense (b)	Other Expense (c)	Total Expense (d)	Last Year Total (e)	
TRANSMISSION EXPENSES					
Rents (567)			**0**	0	**68**
Maintenance Supervision and Engineering (568)			**0**	0	**69**
Maintenance of Structures (569)			**0**	0	**70**
Maintenance of Computer Hardware (569.1)			**0**	0	**71**
Maintenance of Computer Software (569.2)			**0**	0	**72**
Maintenance of Communication Equipment (569.3)			**0**	0	**73**
Maintenance of Miscellaneous Regional Transmission Plant (569.4)			**0**	0	**74**
Maintenance of Station Equipment (570)			**0**	0	**75**
Maintenance of Overhead Lines (571)			**0**	0	**76**
Maintenance of Underground Lines (572)			**0**	0	**77**
Maintenance of Miscellaneous Transmission Plant (573)			**0**	0	**78**
Total Transmission Expenses	**483,099**	**109,266,651**	**109,749,750**	**96,339,264**	
REGIONAL MARKET EXPENSES					
Operation Supervision (575.1)			**0**	0	**79**
Day-Ahead and Real-Time Market Facilitation (575.2)			**0**	0	**80**
Transmission Rights Market Facilitation (575.3)			**0**	0	**81**
Capacity Market Facilitation (575.4)			**0**	0	**82**
Ancillary Services Market Facilitation (575.5)			**0**	0	**83**
Market Monitoring and Compliance (575.6)			**0**	0	**84**
Market Facilitation, Monitoring and Compliance Services (575.7)		2,689,324	**2,689,324**	2,662,285	**85**
Rents (575.8)			**0**	0	**86**
Maintenance of Structures and Improvements (576.1)			**0**	0	**87**
Maintenance of Computer Hardware (576.2)			**0**	0	**88**
Maintenance of Computer Software (576.3)			**0**	0	**89**
Maintenance of Communication Equipment (576.4)			**0**	0	**90**
Maintenance of Miscellaneous Market Operation Plant (576.5)			**0**	0	**91**
Total Regional Market Expenses	**0**	**2,689,324**	**2,689,324**	**2,662,285**	
DISTRIBUTION EXPENSES					
Operation Supervision and Engineering (580)	4,007,009	162,289	**4,169,298**	6,782,828	**92**
Load Dispatching (581)	1,165,969	598,163	**1,764,132**	1,070,658	**93**
Station Expenses (582)	1,488,648	223,676	**1,712,324**	2,409,951	**94**
Overhead Line Expenses (583)	1,703,817	198,249	**1,902,066**	2,638,407	**95**
Underground Line Expenses (584)	1,664,494	284,922	**1,949,416**	1,720,878	**96**
Street Lighting and Signal System Expenses (585)	138,202	216,405	**354,607**	301,348	**97**
Meter Expenses (586)	1,280,522	123,299	**1,403,821**	1,441,272	**98**
Customer Installations Expenses (587)	14,520	(6,450)	**8,070**	564	**99**
Miscellaneous Expenses (588)	5,341,910	1,247,324	**6,589,234**	4,932,227	**100**
Rents (589)	389	468,945	**469,334**	383,114	**101**
Maintenance Supervision and Engineering (590)	320,740	9,297	**330,037**	447,107	**102**

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Particulars (a)	Labor Expense (b)	Other Expense (c)	Total Expense (d)	Last Year Total (e)	
DISTRIBUTION EXPENSES					
Maintenance of Structures (591)			**0**	0	**103**
Maintenance of Station Equipment (592)	858,809	768,671	**1,627,480**	1,701,563	**104**
Maintenance of Overhead Lines (593)	7,959,208	11,944,179	**19,903,387**	16,199,168	**105**
Maintenance of Underground Lines (594)	1,220,477	540,785	**1,761,262**	1,772,915	**106**
Maintenance of Line Transformers (595)	264,551	36,718	**301,269**	347,283	**107**
Maintenance of Street Lighting and Signal Systems (596)	261,647	120,962	**382,609**	240,267	**108**
Maintenance of Meters (597)	212,807	34,423	**247,230**	300,912	**109**
Maintenance of Miscellaneous Distribution Plant (598)	38,755	13,842	**52,597**	53,351	**110**
Total Distribution Expenses	**27,942,474**	**16,985,699**	**44,928,173**	**42,743,813**	
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)	682,042	1,934	**683,976**	1,414,710	**111**
Meter Reading Expenses (902)	409,636	24,746	**434,382**	266,464	**112**
Customer Records and Collection Expenses (903)	7,464,747	2,359,297	**9,824,044**	9,166,201	**113**
Uncollectible Accounts (904)		4,415,218	**4,415,218**	6,069,202	**114**
Miscellaneous Customer Accounts Expenses (905)	143,497	953,735	**1,097,232**	1,262,609	**115**
Total Customer Accounts Expenses	**8,699,922**	**7,754,930**	**16,454,852**	**18,179,186**	
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
Supervision (907)	211,414	107	**211,521**	920,221	**116**
Customer Assistance Expenses (908)	2,209,675	26,776,733	**28,986,408**	16,103,503	* **117**
Informational and Instructional Expenses (909)	125,596	497,986	**623,582**	741,094	**118**
Miscellaneous Customer Service and Informational Expenses (910)	29,534	52,759	**82,293**	239,420	**119**
Total Customer Service and Informational Expenses	**2,576,219**	**27,327,585**	**29,903,804**	**18,004,238**	
SALES EXPENSES					
Supervision (911)			**0**	0	**120**
Demonstrating and Selling Expenses (912)			**0**	0	**121**
Advertising Expenses (913)			**0**	0	**122**
Miscellaneous Sales Expenses (916)			**0**	0	**123**
Total Sales Expenses	**0**	**0**	**0**	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	22,388,469	832,114	**23,220,583**	30,898,236	**124**
Office Supplies and Expenses (921)	381,391	5,089,250	**5,470,641**	9,349,731	**125**
(Less) Administrative Expenses Transferred -- Credit (922)			**0**	0	**126**
Outside Services Employed (923)		8,814,499	**8,814,499**	6,828,556	**127**
Property Insurance (924)		1,944,920	**1,944,920**	1,975,857	**128**
Injuries and Damages (925)	284,339	3,313,953	**3,598,292**	4,585,379	**129**
Employee Pensions and Benefits (926)	(264,559)	36,293,570	**36,029,011**	36,594,371	**130**
Franchise Requirements (927)			**0**	0	**131**

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Particulars (a)	Labor Expense (b)	Other Expense (c)	Total Expense (d)	Last Year Total (e)	
ADMINISTRATIVE AND GENERAL EXPENSES					
Regulatory Commission Expenses (928)		968,043	**968,043**	1,342,258	**132**
(Less) Duplicate Charges -- Credit (929)		1,139,432	**1,139,432**	1,233,591	**133**
General Advertising Expenses (930.1)	107,739	210,358	**318,097**	349,854	**134**
Miscellaneous General Expenses (930.2)		11,563,654	**11,563,654**	7,683,162	**135**
Rents (931)	26	3,171,543	**3,171,569**	2,895,867	**136**
Maintenance of General Plant (935)		284	**284**	0	**137**
Total Administrative and General Expenses	**22,897,405**	**71,062,756**	**93,960,161**	**101,269,680**	
Total Operation and Maintenance Expenses	**102,860,870**	**780,889,571**	**883,750,441**	**888,150,425**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-04)

General footnotes

Line 117, Column (d) - Amount includes increased payments to Focus on Energy as agreed to with the PSCW.

ELECTRIC EXPENSES

Report all amounts on the basis and in conformity with the uniform system of accounts and accounting directives prescribed by this commission. Allocate "Total Operations" amounts jurisdictionally between Wisconsin (PSCW) jurisdiction and all other jurisdiction.

Particulars (a)	Wisconsin Jurisdictional Operations Labor (b)	Wisconsin Jurisdictional Operations Other (c)	Other Jurisdictional Operations Labor (d)	Other Jurisdictional Operations Other (e)	Total Operations (f)	
Operation and Maintenenance Expenses						
Power Production Expenses (500-558)		424,435,640		161,628,737	**586,064,377**	1
Transmission Expenses (560-573)	416,770	94,264,449	66,329	15,002,202	**109,749,750**	2
Regional Market Expenses (575-576)		1,941,791		747,533	**2,689,324**	3
Distribution Expenses (580-598)	27,111,157	16,480,358	831,317	505,341	**44,928,173**	4
Customer Accounts Expenses (901-905)	8,518,746	7,593,433	181,176	161,497	**16,454,852**	5
Customer Service Expenses (907-910)	2,522,569	27,212,036	53,650	115,549	**29,903,804**	6
Sales Promotion Expenses (911-916)					**0**	7
Administration and General Expenses (920-935)	20,024,422	61,640,438	2,872,983	9,422,318	**93,960,161**	8
Total Operation and Maintenenance Expenses	**58,593,664**	**633,568,145**	**4,005,455**	**187,583,177**	**883,750,441**	
Other Expenses						
Depreciation Expense (403)		80,366,593		2,669,074	**83,035,667**	9
Amortization of Limited-Term Utility Plant (404)		5,011,377		186,412	**5,197,789**	10
Gain from Disposition of Allowances (411.8)		(199,859)			**(199,859)**	11
Amortization of Other Utility Plant (405)					**0**	12
Amortization of Utility Plant Acquisition Adjustment (406)					**0**	13
Amortization of Property Losses (407)					**0**	14
Regulatory Debits (407.3)		9,720,531		226,957	**9,947,488**	15
(Less) Regulatory Credits (407.4)		6,679,460		299,342	**6,978,802**	16
Taxes Other Than Income Taxes (408.1)		37,323,482		5,593,286	**42,916,768**	17
Income Taxes (409.1)		(14,513,690)		(24,672,438)	**(39,186,128)**	18
Provision for Deferred Income Taxes (410.1, 411.1)		94,338,285		3,514,666	**97,852,951**	19
Investment Tax Credits, Restored (411.4)		(510,377)		(17,389)	**(527,766)**	20
(Less) Gains from Disp. Of Utility Plant (411.6)					**0**	21
Accretion Expense (411.10)					**0**	22
Total Other Expenses	**0**	**205,256,600**	**0**	**(12,798,774)**	**192,457,826**	
Total Operating Expenses	**58,593,664**	**838,824,745**	**4,005,455**	**174,784,403**	**1,076,208,267**	

SALES FOR RESALE (ACCOUNT 447)

1. Report all sales for resale (i.e., sales to purchaser other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule.
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractural terms and conditions of the service as follows:
   RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
   LF - for long-term service. "Long-term" means five years or longer and "firm" means that the service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the needs of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
   IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.
   SF - for short-term service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
   LU - for Long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availibility and reliability of designated unit.

Name of Company or Public Authority (Explain Affiliation in Footnote) (a)	Statistical Classifi-cation (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)		
Alger Delta Co-Op	RQ	See Footnote	.5650	.6980	.5650	*	1
Village of Daggett	RQ		.2276	.2496	.2276	*	2
City of Stephenson	RQ		1.1064	1.1906	1.1065	*	3
Village of Stratford	RQ		2.9293	3.4054	2.9293	*	4
Manitowoc Public Utilities	RQ		9.0000	13.0000	9.0000	*	5
Manitowoc Public Utilities (Interrup)	RQ		5.0000	5.0000	4.5833	*	6
Marshfield Electric & Water Department	RQ		35.4342	79.7467	57.0000	*	7
Upper Peninsula Power Company (Inter)	RQ		12.4167	12.4167	9.3333	*	8
Badger Power Marketing Authority	RQ		30.0000	30.0000	30.0000	*	9
Consolidated Water Power Company	RQ		86.1113	88.5833	88.5833	*	10
Consolidated Wtr Pwr Co (WRPC Inter)	RQ		8.2500	11.7508	8.2492	*	11
Consolidated Wtr Pwr Co (Conv Inter)	RQ		20.0000	20.0000	18.3333	*	12
Consolidated Wtr Pwr Co (Disc Inter)	RQ		44.5000	45.0000	14.1950	*	13
Upper Peninsula Power Company Firm	RQ		54.0000	54.0000	54.0000	*	14
Ontonagon County Rural Electrification	RQ		3.7101	4.4940	3.7101	*	15
Oconto Electric Cooperative	RQ		17.0660	20.3182	17.0660	*	16
WPPI Energy	RQ		130.0000	130.0000	130.0000	*	17
Washington Island Co-Op	RQ					*	18
Washington Island Co-Op (Interrup)	RQ		1.7518	1.7447	1.3999	*	19
Great Lakes Utilities	RQ		4.0000	4.0000	4.0000	*	20
WI Rapids Wtr Works & Lighting Commissn	RQ		2.3604	2.7416	2.3603	*	21
Marshfield Elect & Wtr Dept. Energy Rts	IU					*	22
Ameren CILCO Capacity Sales	OS					*	23
Ameren CIPS Capacity Sales	OS					*	24
Ameren IP Capacity Sales	OS					*	25
Cons. Wtr Power Gen'l Purpose Load	OS					*	26

SALES FOR RESALE (ACCOUNT 447) (cont.)

IU - for Intermediate-term service from a designated generating unit. The same as LU service except that "Intermediate-term" means longer than one year but less than five years.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm serviceregardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
5. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, leave columns (d), (e) and (f) blank. Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
7. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
8. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	Revenue: Demand Charges (h)	Revenue: Energy Charges (i)	Revenue: Other Charges (j)	Total Charges (k)		
3,968	128,347	80,665	39,229	248,241	*	1
1,421	51,850	29,155	16,392	97,397	*	2
7,056	255,531	145,711	73,426	474,668	*	3
18,313	679,168	366,527	187,341	1,233,036	*	4
84,187	2,092,608	1,665,442	33,908	3,791,958	*	5
38,085	910,560	780,541	9,147	1,700,248	*	6
347,953	8,238,869	7,128,871	3,564,927	18,932,667	*	7
94,315	2,261,223	1,853,449	65,255	4,179,927	*	8
262,944	7,371,000	5,094,368	235,121	12,700,489	*	9
761,456	21,157,555	14,990,849	9,158,063	45,306,467	*	10
67,544	620,006	1,387,802		2,007,808	*	11
172,646	2,886,960	3,366,036	132,278	6,385,274	*	12
288,042	4,893,576	5,378,853	187,492	10,459,921	*	13
473,136	13,267,800	9,240,249	356,324	22,864,373	*	14
25,460	897,542	529,106	208,169	1,634,817	*	15
112,178	4,157,404	2,226,275	1,126,517	7,510,196	*	16
1,078,584	31,941,000	21,440,788	609,323	53,991,111	*	17
	1,228		13	1,241	*	18
10,286	282,446	204,724	113,079	600,249	*	19
31,312	982,800	646,423	10,296	1,639,519	*	20
14,880	577,003	297,978	167,803	1,042,784	*	21
24,920		1,193,344		1,193,344	*	22
	212,157			212,157	*	23
	415,190			415,190	*	24
	623,738			623,738	*	25
46,044		1,216,446		1,216,446	*	26

SALES FOR RESALE (ACCOUNT 447)

1. Report all sales for resale (i.e., sales to purchaser other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule.
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractural terms and conditions of the service as follows:
   RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
   LF - for long-term service. "Long-term" means five years or longer and "firm" means that the service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the needs of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
   IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.
   SF - for short-term service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
   LU - for Long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availibility and reliability of designated unit.

Name of Company or Public Authority (Explain Affiliation in Footnote) (a)	Statistical Classifi-cation (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)	
Cons. Wtr Power General Purpose-Inter	OS					* 27
Cons. Wtr Power Resettlement True-Ups	OS					* 28
Fox Energy	OS					* 29
Great Lakes Utilities Ancillary Serv	OS					* 30
MISO General Purpose	OS					* 31
MISO Regulation Service	OS					* 32
MISO Spinning Reserve Service	OS					* 33
MISO Supplemental Reserve Service	OS					* 34
MISO Resource Adequacy Requirements	OS					* 35
MISO Ancillary Services	OS					* 36
Minnesota Power Co. Capacity Sales	OS					* 37
Minnesota Power Co. General Purpose	OS					* 38
St. of WI Dept of Admin Rnwble Engy Cr	OS					* 39
St. of WI Dept of Admin MISO Fees	OS					* 40
UPPCO Ancillary Services	OS					* 41
Washington Island Co-op General Purpose	OS					* 42
Wisconsin Public Power Inc. Ancillary	OS					* 43

SALES FOR RESALE (ACCOUNT 447) (cont.)

IU - for Intermediate-term service from a designated generating unit. The same as LU service except that "Intermediate-term" means longer than one year but less than five years.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm serviceregardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
5. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, leave columns (d), (e) and (f) blank. Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
7. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
8. Footnote entries as required and provide explanations following all required data.

	MegaWatt Hours Sold (g)	Revenue Demand Charges (h)	 Energy Charges (i)	 Other Charges (j)	Total Charges (k)	
	9,442		776,980		776,980	* 27
	2		27,859		27,859	* 28
		8,400			8,400	* 29
				(143,864)	(143,864)	* 30
	668,559		27,861,787		27,861,787	* 31
			1,016,965		1,016,965	* 32
			613,027		613,027	* 33
			971,722		971,722	* 34
		2,926			2,926	* 35
				2,351,523	2,351,523	* 36
		1,680,083			1,680,083	* 37
	168,000		11,371,920		11,371,920	* 38
			110,738		110,738	* 39
			2,910		2,910	* 40
				(199,062)	(199,062)	* 41
	45		4,492		4,492	* 42
				(287,252)	(287,252)	* 43
Subtotal RQ:	**3,893,766**	**103,654,476**	**76,853,812**	**16,294,103**	**196,802,391**	
Subtotal non-RQ:	**917,012**	**2,942,494**	**45,168,190**	**1,721,345**	**49,832,029**	
Total:	**4,810,778**	**106,596,970**	**122,022,002**	**18,015,448**	**246,634,420**	

SALES FOR RESALE (ACCOUNT 447)

Sales for Resale (Account 447) (Page E-06)

General footnotes

FERC Rate Schedule or Tariff Numbers:

Lines 1-4: Rate Schedule W1-A, Vol. No. 2
Lines 5, 6, and 8: W-2A Tariff, Volume No. 2
Line 7 and 22: Second Rev. Rate Schedule FERC No. 51
Lines 9-13, 15-21, 23-29, 31-35, 37-40, and 42: Market Based Rate Tariff, Vol. No. 10
Line 14: Original Rate Schedule FERC No. 74
Lines 30, 36, 41, and 43: Joint Tariff for Sales of Ancillary Srv., Vol. No. 2

Line 1, Column (j):

Customer Charge	$ 1,356
Transmission Charge	34,599
Prior Year-End Accrual to Actual True-up Difference	3,274
Total	$ 39,229

Line 2, Column (j):

Customer Charge	$ 1,356
Transmission Charge	13,380
Prior Year-End Accrual to Actual True-up Difference	1,656
Total	$ 16,392

Line 3, Column (j):

Customer Charge	$ 1,356
Transmission Charge	67,929
Prior Year-End Accrual to Actual True-up Difference	4,141
Total	$ 73,426

Line 4, Column (j):

Customer Charge	$ 2,712
Transmission Charge	174,593
Prior Year-End Accrual to Actual True-up Difference	10,036
Total	$ 187,341

Line 5, Column (j):

Customer Charge	$ 12,000
Prior Year-End Accrual to Actual True-up Difference	21,908
Total	$ 33,908

Line 6, Column (j):

Prior Year-End Accrual to Actual True-up Difference	$ 9,147

Line 7, Column (j):

Customer Charge	$ 14,400
Transmission Charge	3,480,837
Prior Year-End Accrual to Actual True-up Difference	69,690
Total	$3,564,927

Line 8, Column (a):
Upper Peninsula Power Company is a wholly owned subsidiary of Integrys Energy Group, Inc., parent company of WPS.

Line 8, Column (j):

Customer Charge	$ 12,000
Prior Year-End Accrual to Actual True-up Difference	53,255
Total	$ 65,255

Line 9, Column (j):

Prior Year-End Accrual to Actual True-up Difference	235,121

Line 10, Column (j):

Customer Charge	$ 10,296
Transmission Charge	8,639,403
Prior Year-End Accrual to Actual True-up Difference	508,364
Total	$9,158,063

Line 12, Column (j):

Prior Year-End Accrual to Actual True-up Difference	$ 132,278

Line 13, Column (j):

SALES FOR RESALE (ACCOUNT 447) (cont.)

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SALES FOR RESALE (ACCOUNT 447)

Line 13, Column (j):	
Prior Year-End Accrual to Actual True-up Difference	$ 187,492
Line 14, Column (j):	
Customer Charge	$ 10,296
Prior Year-End Accrual to Actual True-up Difference	346,028
Total	$ 356,324
Line 15, Column (j):	
Customer Charge	$ 10,296
Transmission Charge	197,873
Total	$ 208,169
Line 16, Column (j):	
Customer Charge	$ 10,296
Transmission Charge	985,311
Prior Year-End Accrual to Actual True-up Difference	130,910
Total	$1,126,517
Line 17, Column (j):	
Prior Year-End Accrual to Actual True-up Difference	$ 609,323
Line 18, Column (j):	
Prior Year-End Accrual to Actual True-up Difference	$ 13
Line 19, Column (j):	
Customer Charge	$ 10,296
Transmission Charge	95,687
Prior Year-End Accrual to Actual True-up Difference	7,096
Total	$ 113,079
Line 20, Column (j):	
Customer Charge	$ 10,296
Line 21, Column (j):	
Customer Charge	$ 10,296
Transmission Charge	142,610
Prior Year-End Accrual to Actual True-up Difference	14,897
Total	$ 167,803

Lines 30, 36, 41 and 43 Column (j): Ancillary Services

SALES FOR RESALE (ACCOUNT 447) (cont.)

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, and average number of customers, excluding data for Sales for Resale.
2. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), indicate in a footnote the number of such duplicate customers included in the classification.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause, state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Revenues (c)	MWh (d)	Avg. No. of Customers (e)	
Wisconsin Geographical Operations					
Residential Sales (440)					
DECOUPLING		7,269,895			**1**
PGSOLAR		783		32	**2**
	DLC	(76)			**3**
	GY-1	48,901	126		**4**
	GY-3	868,753	2,432		**5**
	NAT-R	99,320			**6**
	RC-S1	9,248	130	13	**7**
	RG-1	217,149,209	1,720,308	234,423	**8**
	RG-2	115,986,354	894,261	125,739	**9**
OPTIONAL TIME OF USE	RG-3	7,152,581	65,659	6,171	**10**
OPTIONAL TIME OF USE	RG-4	9,764,973	92,093	7,646	**11**
OPTIONAL TIME OF USE	RG-5	275,983	2,317	262	**12**
OPTIONAL TIME OF USE	RG-6	209,165	1,787	176	**13**
	RGRR	208,960	1,838	193	**14**
Subtotal - Billed Sales		**359,044,049**	**2,780,951**	**374,655**	
Unbilled Residential Sales					**15**
Total Sales for Residential Sales (440)		**359,044,049**	**2,780,951**	**374,655**	
Farm Sales (441)					
					16
Subtotal - Billed Sales		**0**	**0**	**0**	
Unbilled Farm Sales					**17**
Total Sales for Farm Sales (441)		**0**	**0**	**0**	
Small Commercial Sales (442)					
CONTRACT PARALLEL GENERATION		1,610		15	**18**
DECOUPLING		7,166,638			**19**
PGSOLAR		292		12	**20**
	ATS-1	43,316			**21**
	CG-1	74,289,390	615,684	29,712	**22**
	CG-2	32,774,629	268,206	15,473	**23**
	CG-20	187,189,324	2,415,845	3,077	**24**
	CG-20R	7,576,116	89,075	77	**25**

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, and average number of customers, excluding data for Sales for Resale.
2. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), indicate in a footnote the number of such duplicate customers included in the classification.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause, state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Revenues (c)	MWh (d)	Avg. No. of Customers (e)	
Wisconsin Geographical Operations					
Small Commercial Sales (442)					
	CG-2R	4,556	40	2	26
OPTIONAL TIME OF USE	CG-3	5,063,858	48,514	1,839	27
OPTIONAL TIME OF USE	CG-4	3,677,579	35,032	1,163	28
	CG-5	35,168,833	347,425	2,121	29
	CG-S1	6,390	98	3	30
	GY-1	954,137	2,897		31
	GY-3	2,042,802	7,752		32
	NAT-C	22,169			33
	NAT-F	438			34
	PG-2	815		7	35
Subtotal - Billed Sales		**355,982,892**	**3,830,568**	**53,501**	
Unbilled Small Commercial Sales					36
Total Sales for Small Commercial Sales (442)		**355,982,892**	**3,830,568**	**53,501**	
Industrial Sales (442)					
CONTRACT PARALLEL GENERATION		16,871,830	339,900	4	37
	ATS-1	25,172			38
TRANSMISSION	CP	41,725,667	813,874	7	39
	CPB	380,563	4,309	48	40
	CP-PRI	100,484,688	1,791,740	56	41
	CP-RR	14,637,815	248,412	11	42
	CP-SEC	41,261,375	648,944	81	43
	GDS-1	1,045,063	24,343	1	44
	GY-1	79,704	290		45
	GY-3	199,851	856		46
	NAT-C	118,488			47
	PG-2	288		3	48
Subtotal - Billed Sales		**216,830,504**	**3,872,668**	**211**	
Unbilled Industrial Sales					49
Total Sales for Industrial Sales (442)		**216,830,504**	**3,872,668**	**211**	
Public Street & Highway Lighting (444)					
	GY-1	555	2		50

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, and average number of customers, excluding data for Sales for Resale.
2. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), indicate in a footnote the number of such duplicate customers included in the classification.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause, state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Revenues (c)	MWh (d)	Avg. No. of Customers (e)	
Wisconsin Geographical Operations					
Public Street & Highway Lighting (444)					
	GY-3	16,366	75		51
	MS-1	8,623,346	27,044	406	52
	MS-3	404,921	2,314	35	53
	MS-31	9,827	158	1	54
Subtotal - Billed Sales		**9,055,015**	**29,593**	**442**	
Unbilled Public Street & Highway Lighting					55
Total Sales for Public Street & Highway Lighting (444)		**9,055,015**	**29,593**	**442**	
Public Other Sales (445)					
					56
Subtotal - Billed Sales		**0**	**0**	**0**	
Unbilled Public Other Sales					57
Total Sales for Public Other Sales (445)		**0**	**0**	**0**	
Sales to Railroads and Railways (446)					
					58
Subtotal - Billed Sales		**0**	**0**	**0**	
Unbilled Sales to Railroads and Railways					59
Total Sales for Sales to Railroads and Railways (446)		**0**	**0**	**0**	
Interdepartmental Sales (448)					
		398,173	3,340	1	60
Subtotal - Billed Sales		**398,173**	**3,340**	**1**	
Unbilled Interdepartmental Sales					61
Total Sales for Interdepartmental Sales (448)		**398,173**	**3,340**	**1**	
Total Wisconsin		**941,310,633**	**10,517,120**	**428,810**	

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, and average number of customers, excluding data for Sales for Resale.
2. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), indicate in a footnote the number of such duplicate customers included in the classification.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause, state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Revenues (c)	MWh (d)	Avg. No. of Customers (e)	
Out-of-State Geographical Operations					
Residential Sales (440)					
	GY-1	2,058	11		**62**
	GY-3	25,911	119		**63**
	NAT-R	1,383			**64**
	RG-1	3,536,046	37,342	4,972	**65**
	RG-1T	71,065	821	70	**66**
	RG-2	2,520,705	25,076	2,816	**67**
	RG-2T	221,730	2,533	153	**68**
Subtotal - Billed Sales		**6,378,898**	**65,902**	**8,011**	
Unbilled Residential Sales					**69**
Total Sales for Residential Sales (440)		**6,378,898**	**65,902**	**8,011**	
Farm Sales (441)					
					70
Subtotal - Billed Sales		**0**	**0**	**0**	
Unbilled Farm Sales					**71**
Total Sales for Farm Sales (441)		**0**	**0**	**0**	
Small Commercial Sales (442)					
	CG-1	1,118,020	11,174	601	**72**
	CG-1T	82,614	867	41	**73**
	CG-2	370,714	3,435	185	**74**
	CG-2T	18,938	202	7	**75**
	CG-3	702,820	7,857	32	**76**
	CG-4	37,718	417	3	**77**
	GY-1	25,720	175		**78**
	GY-3	27,112	196		**79**
	MP-1	81,080	1,060	4	**80**
	NAT-F	56			**81**
	PG-3	120		1	**82**
Subtotal - Billed Sales		**2,464,912**	**25,383**	**874**	
Unbilled Small Commercial Sales					**83**
Total Sales for Small Commercial Sales (442)		**2,464,912**	**25,383**	**874**	

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, and average number of customers, excluding data for Sales for Resale.
2. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), indicate in a footnote the number of such duplicate customers included in the classification.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause, state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Revenues (c)	MWh (d)	Avg. No. of Customers (e)	
Out-of-State Geographical Operations					
Industrial Sales (442)					
TRANSMISSION	CP	7,019,504	144,100	2	84
	CPB	38,097	438	2	85
	CP-PRI	102,050	1,095	1	86
	CP-SEC	2,934,664	40,078	36	87
	GY-1	5,188	36		88
	GY-3	1,455	11		89
Subtotal - Billed Sales		**10,100,958**	**185,758**	**41**	
Unbilled Industrial Sales					90
Total Sales for Industrial Sales (442)		**10,100,958**	**185,758**	**41**	
Public Street & Highway Lighting (444)					
	GY-3	793	7		91
	MS-1	90,767	550	19	92
	MS-3	18,321	189	2	93
Subtotal - Billed Sales		**109,881**	**746**	**21**	
Unbilled Public Street & Highway Lighting					94
Total Sales for Public Street & Highway Lighting (444)		**109,881**	**746**	**21**	
Public Other Sales (445)					
					95
Subtotal - Billed Sales		**0**	**0**	**0**	
Unbilled Public Other Sales					96
Total Sales for Public Other Sales (445)		**0**	**0**	**0**	
Sales to Railroads and Railways (446)					
					97
Subtotal - Billed Sales		**0**	**0**	**0**	
Unbilled Sales to Railroads and Railways					98
Total Sales for Sales to Railroads and Railways (446)		**0**	**0**	**0**	
Interdepartmental Sales (448)					
					99
Subtotal - Billed Sales		**0**	**0**	**0**	

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, and average number of customers, excluding data for Sales for Resale.
2. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), indicate in a footnote the number of such duplicate customers included in the classification.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause, state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Revenues (c)	MWh (d)	Avg. No. of Customers (e)	
Out-of-State Geographical Operations					
Interdepartmental Sales (448)					
Unbilled Interdepartmental Sales					**00**
Total Sales for Interdepartmental Sales (448)		**0**	**0**	**0**	
Total Out-of-State		**19,054,649**	**277,789**	**8,947**	
TOTAL UTILITY		**960,365,282**	**10,794,909**	**437,757**	

SALES OF ELECTRICITY BY RATE SCHEDULE

Sales of Electricity by Rate Schedule (Page E-08)

General footnotes

Column (e) - Average Number of Customers: All blank entries represent no count customers.

Unbilled Revenues - Wisconsin (included in totals):

Residential Sales	$ 7,315,692
Small Commercial & Industrial	7,064,989
Large Commercial & Industrial	78,887
TOTAL	$14,459,568

Unbilled Revenues - Out-of-State - Michigan (included in totals):

Residential Sales	$ 6,815
Small Commercial & Industrial	1,593
Large Commercial & Industrial	(6,550)
TOTAL	$ 1,858

If the same customers are served under more than one rate schedule in the same revenue account classification, please indicate the classification and the number of such duplicate customers included.

SALES OF ELECTRICITY BY RATE SCHEDULE

Sales of Electricity by Rate Schedule (Page E-08)

If any rate schedule has a fuel adjustment clause, please indicate the rate schedule and state the estimated additional revenue billed pursuant thereto.

Fuel Clause/Cost of Coal Adjustment Billed (Wisconsin):

CG-1	$ (1,617,718)
CG-2	(692,984)
CG-20	(6,499,421)
CG-20RR	(247,950)
CG-2RR	(96)
CG-3OTOU	(126,428)
CG-4OTOU	(89,635)
CG-5	(917,723)
CG-S1	(255)
CONTRACT	(974,434)
CP-PRI	(5,068,743)
CP-RR	(706,783)
CP-SEC	(1,795,618)
CP-TRAN	(2,337,170)
GY-1	(8,723)
GY-3	(29,125)
MS-1	(73,086)
MS-3	(6,275)
MS-31	(420)
NAT-C	17,997
NAT-F	63
NAT-R	17,279
PG-2	62
RC-S1	(338)
RG-1	(4,305,635)
RG-2	(2,238,804)
RG-3OTOU	(164,777)
RG-4OTOU	(233,085)
RG-5OTOU	(5,512)
RG-6OTOU	(4,375)
RGRR	(4,583)
TOTAL	$(28,114,295)

OTOU refers to Optional Time of Use.

WPS refunded a 2009 fuel cost over-collection of $16.7 million in 2010. In addition, WPS refunded a 2009 fuel cost over-collection of $11.4 million in April 2010. The total amount refunded in 2010 was $28.1 million.

Fuel Clause/Cost of Coal Adjustment Billed (Out-of-State - Michigan):

CG-1	$ (47,287)
CG-1T	(3,778)
CG-2	(14,675)
CG-2T	(877)
CG-3	(33,774)
CG-4	(1,593)
CP-PRI	(6,249)
CP-SEC	(175,056)
CP-TRAN	(641,092)
MP-1	(4,524)
RG-1	(156,163)
RG-1T	(3,326)
RG-2	(105,812)
RG-2T	(10,307)
TOTAL	$ (1,204,513)

PURCHASED POWER (ACCOUNT 555)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractural terms and conditions of the service as follows:
   RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
   LF - for long-term service. "Long-term" means five years or longer and "firm" means that the service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the needs of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
   IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.
   SF - for short-term service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
   LU - for Long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availibility and reliability of designated unit.
   IU - for Intermediate-term service from a designated generating unit. The same as LU service except that "Intermediate-term" means longer than one year but less than five years.
   EX - for exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.

Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classifi-cation (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		
Clear Energy Brokerage & Consulting						*	1
Consolidated Water Power	LF	1				*	2
Dominion Energy Kewaunee, Inc.	LF					*	3
Forward Energy LLC	IF						4
Fox Energy Center	LF					*	5
Illinois Power Agency							6
Interstate Power & Light						*	7
Manitoba Hydro	IF					*	8
MISO	OS						9
Risk Management Activity	OS					*	10
Shirley Wind Farm, LLC							11
Wisconsin River Power Company	LU	2					12
WUMS Socialized Congestion & Losses	OS					*	13
Big Plover Mills	OS					*	14
Chlubna, Sandra L.	OS					*	15
Dairy Dreams, LLC	OS					*	16
Domtar Paper Hydro	OS					*	17
Ecker Bros	OS					*	18
Fiber Recovery	OS					*	19
Fox Valley Technical College	OS					*	20
Georgia Pacific	OS					*	21
Grotegut Dairy Farm, Inc	OS					*	22
Holsum Dairies, LLC	OS					*	23

PURCHASED POWER (ACCOUNT 555) (cont.)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm serviceregardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.
AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, leave columns (d), (e) and (f) blank. Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) includes credits or charges other than the incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. Footnote entries as required and provide explanations following all required data.

	POWER EXCHANGES		COST/SETTLEMENT OF POWER					
MegaWatt Hours Purchased (g)	**MegaWatt Hours Received (h)**	**MegaWatt Hours Delivered (i)**	**Demand Charges (j)**	**Energy Charges (k)**	**Other Charges (l)**	**Total (j+k+l) of Settlement (m)**		
0	0	0	0	0	500	**500**	*	1
22,551	0	0	5,775,280	1,660,549	35,863	**7,471,692**	*	2
2,940,842	0	0	102,981,814	17,013,631	0	**119,995,445**	*	3
146,156	0	0	0	9,728,358	0	**9,728,358**		4
585,894	0	0	46,056,487	21,588,430	0	**67,644,917**	*	5
0	0	0	10,000	0	0	**10,000**		6
0	0	0	0	0	11,966	**11,966**	*	7
526,686	0	0	0	15,067,030	412,303	**15,479,333**	*	8
742,067	0	0	0	38,015,286	0	**38,015,286**		9
0	0	0	0	0	3,420,012	**3,420,012**	*	10
2,920	0	0	0	192,728	0	**192,728**		11
0	0	0	584,758	(434,519)	0	**150,239**		12
0	0	0	0	0	(64,632)	**(64,632)**	*	13
1,051	0	0	0	69,816	0	**69,816**	*	14
12	0	0	0	753	0	**753**	*	15
1,444	0	0	0	103,042	0	**103,042**	*	16
9	0	0	0	47,488	0	**47,488**	*	17
69	0	0	0	4,067	0	**4,067**	*	18
15,526	0	0	0	1,268,152	0	**1,268,152**	*	19
0	0	0	0	12	0	**12**	*	20
33,377	0	0	0	1,805,231	0	**1,805,231**	*	21
4,455	0	0	0	321,717	0	**321,717**	*	22
9,470	0	0	0	716,882	0	**716,882**	*	23

PURCHASED POWER (ACCOUNT 555)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractural terms and conditions of the service as follows:

   RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

   LF - for long-term service. "Long-term" means five years or longer and "firm" means that the service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the needs of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

   IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.

   SF - for short-term service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

   LU - for Long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availibility and reliability of designated unit.

   IU - for Intermediate-term service from a designated generating unit. The same as LU service except that "Intermediate-term" means longer than one year but less than five years.

   EX - for exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.

Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classifi-cation (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
Larsen, Rob	OS					* 24
Maple Leaf Dairy, LLC	OS					* 25
NEW Hydro	OS					* 26
Pagels Ponderosa Dairy, LLC	OS					* 27
Packaging Corp of America Hydro	OS					* 28
Port & Solid Waste Department	OS					* 29
Robert Shanak Hydro	OS					* 30
Suring Digestor	OS					* 31
Tomahawk Power & Pulp	OS					* 32
Vainisi, Dr. Samuel J.	OS					* 33
Waste Management	OS					* 34
Wausau Paper Mills Co.	OS					* 35
Wausau School District	OS					* 36
Wetzel, Charles	OS					* 37
Winnebago County Landfill	OS					* 38
Winnebago County Jail	OS					* 39
Solar/ Windmills/ Net Metering	OS					* 40
Parallel Generation Credit						* 41
2010 Delivery Point Adjustment						* 42
WUMS Socialization Deferral						* 43
MISO Day 2 Purchase Power Deferral						* 44
2005 KNPP Purchase Power Deferral						* 45
Weston 3 Purchase Power Deferral						* 46

PURCHASED POWER (ACCOUNT 555) (cont.)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm serviceregardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.
AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, leave columns (d), (e) and (f) blank. Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) includes credits or charges other than the incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. Footnote entries as required and provide explanations following all required data.

	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
MegaWatt Hours Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (j)	Energy Charges (k)	Other Charges (l)	Total (j+k+l) of Settlement (m)	
2,878	0	0	0	211,674	0	**211,674**	*** 24**
7,455	0	0	0	549,940	0	**549,940**	*** 25**
29,801	0	0	0	1,178,120	0	**1,178,120**	*** 26**
6,515	0	0	0	468,560	0	**468,560**	*** 27**
0	0	0	0	467,684	0	**467,684**	*** 28**
10,507	0	0	0	805,712	0	**805,712**	*** 29**
1,239	0	0	0	75,432	0	**75,432**	*** 30**
185	0	0	0	18,398	0	**18,398**	*** 31**
9,246	0	0	0	669,430	0	**669,430**	*** 32**
11	0	0	0	660	0	**660**	*** 33**
44,153	0	0	0	3,274,511	0	**3,274,511**	*** 34**
250	0	0	0	543,271	0	**543,271**	*** 35**
69	0	0	0	4,299	0	**4,299**	*** 36**
18	0	0	0	1,251	0	**1,251**	*** 37**
15,318	0	0	0	1,263,300	0	**1,263,300**	*** 38**
11,480	0	0	0	947,781	0	**947,781**	*** 39**
969	0	0	0	171,452	0	**171,452**	*** 40**
0	0	0	0	(3)	0	**(3)**	*** 41**
0	0	0	0	(122,969)	0	**(122,969)**	*** 42**
0	0	0	0	(1,567,337)	0	**(1,567,337)**	*** 43**
0	0	0	0	(203,851)	0	**(203,851)**	*** 44**
0	0	0	0	7,890,001	0	**7,890,001**	*** 45**
0	0	0	0	3,625,056	0	**3,625,056**	*** 46**

PURCHASED POWER (ACCOUNT 555)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractural terms and conditions of the service as follows:

   RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

   LF - for long-term service. "Long-term" means five years or longer and "firm" means that the service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the needs of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

   IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.

   SF - for short-term service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

   LU - for Long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availibility and reliability of designated unit.

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   EX - for exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.

Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)	
2010 Weston 4 Offline Aux (DPC Share)						* 47
Total						

PURCHASED POWER (ACCOUNT 555) (cont.)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm serviceregardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, leave columns (d), (e) and (f) blank. Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) includes credits or charges other than the incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. Footnote entries as required and provide explanations following all required data.

	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
MegaWatt Hours Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (j)	Energy Charges (k)	Other Charges (l)	Total (j+k+l) of Settlement (m)	
0	0	0	0	(167,535)	0	**(167,535)**	*** 47**
5,172,623	**0**	**0**	**155,408,339**	**127,273,490**	**3,816,012**	**286,497,841**	

PURCHASED POWER (ACCOUNT 555)

Purchased Power (Account 555) (Page E-10)

General footnotes

Line 1, Column (l) - Amount represents payment made for miscellaneous purchased power contract fee.

Line 2, Column (b) - Termination Date October 31, 2011.

Lines 2, 7, and 8, Column (l) - Amounts represents payments made for purchases of renewable energy credits.

Line 3, Column (b) - Termination Date December 21, 2013.

Line 5, Column (b) - Termination Date May 31, 2016.

Line 10, Column (l) - Expenses related to Risk Management Activities and are not associated with any specific counterparty.

Line 13, Column (l) - An agreement was in place for the reallocation of MISO congestion and loss costs among load serving entities in the Wisconsin and Upper Peninsula of Michigan system (WUMS) that are connected to the ATC transmission system. The agreement was that MISO congestion and loss costs will be socialized or reallocated amoung these entities for a period of five years beginning April 1, 2005. The agreement expired May 31, 2010.

Line 14-40, Column (k) - Includes General Purpose, Negociated Capacity , Non-Firm Renewable.

Line 42, Column (k) - A tariff adjustment to accomodate delivery point location changes as a result of the implementation of MISO Auction Revenue Rights.

Line 43, Column (k) - WPS received credits related to the socialization/reallocation of MISO congestion costs resulting from the WUMS Socialization Agreement. The Wisconsin and Market Based Rate (MBR) jurisdictional portions of the WPS credits were deferred. PSCW Rate Order 6690-UR-119 authorized the return of approximately $1.5 million per year for 2009 and 2010.

Line 44, Column (k) - In Rate Orders 6690-UR-116, 6690-UR-117, and 6690-UR-118, for years 2005, 2006, and 2007 the PSCW authorized the deferral of marginal loss and congestion related costs due to the implementation of MISO Day 2. On August 31, 2007, the PSCW authorized the deferral of additional MISO Day 2 costs and credits for the remainder of 2007. These additional costs and credits include Revenue Sufficiency charges, Revenue Sufficiency Make Whole Payments, Revenue Neutrality Uplift charges and credits and Miscellaneous Uplift charges and credits. As approved in PSCW Rate Order 6690-UR-118, most of the deferred MISO Day 2 costs and credits were included in 2008 rates and the related deferred costs and credits were amortized in 2008. PSCW Rate Order 6690-UR-119 authorized the amortization of the remaining MISO Day 2 deferred credit balance over 2009 and 2010. The amortization of the MISO Day 2 deferral was complete at the end of 2010.

Line 45, Column (k) - The PSCW authorized a deferral of purchased power costs that were incurred while the KNPP was down for an extended outage in 2005. In PSCW Rate Order 6690-UR-117, WPS was authorized to begin recovery of these deferred replacement power costs starting in 2006 over a 5-year period. The amortization of the 2005 KNPP Purchase Power deferral was complete at the end of 2010.

Line 46, Column (k) - On October 6, 2007, WPS's Weston 3 coal-fired generating unit was struck by lightening and remained off-line until early January 2008. In a letter dated October 16, 2007, from the PSCW Administrator, WPS was authorized to defer replacement power costs related to the Weston 3 outage. In rate order 6690-UR-119, the PSCW authorized only partial recovery of the deferred replacement power costs without carrying costs over a 6-year period. PSCW Rate Order 6690-UR-119 authorized amortization of approximately $3.6 million per year for the Weston 3 purchased power deferral for the years 2010 through 2014.

Line 47, Column (k) - The Weston 4 unit is jointly owned with Dairyland Power Cooperative (DPC). WPS invoices DPC for their portion of the off-line auxiliary power costs, resulting in a reduction to purchased power costs.

Explain affiliations (column a).

Line 12, Column (a) - WPS owns a 50% interest in Wisconsin River Power Company.

PURCHASED POWER (ACCOUNT 555) (cont.)

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ELECTRIC UTILITY PLANT IN SERVICE

1. Report below the original cost of utility plant in service according to the prescribed accounts.
2. Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
3. If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
4. If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	
INTANGIBLE PLANT				
Organization (301)	0			**1**
Franchises and Consents (302)	757,374			**2**
Miscellaneous Intangible Plant (303)	4,428,460	117,485	741,922	**3**
Total Intangible Plant	**5,185,834**	**117,485**	**741,922**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	6,045,671	40,500		**4**
Structures and Improvements (311)	150,639,219	34,448,096	254,189	**5**
Boiler Plant Equipment (312)	839,720,833		5,558,536	**6**
Engines and Engine-Driven Generators (313)	0			**7**
Turbogenerator Units (314)	135,127,089		207,944	**8**
Accessory Electric Equipment (315)	101,260,444	3,798,951	379,984	**9**
Miscellaneous Power Plant Equipment (316)	23,477,686	677,907	856,101	**10**
Asset Retirement Costs for Steam Production (317)	3,208,216			**11**
Total Steam Production Plant	**1,259,479,158**	**38,965,454**	**7,256,754**	
NUCLEAR PRODUCTION PLANT				
Land and Land Rights (320)	0			**12**
Structures and Improvements (321)	0			**13**
Reactor Plant Equipment (322)	0			**14**
Turbogenerator Units (323)	0			**15**
Accessory Electric Equipment (324)	0			**16**
Miscellaneous Power Plant Equipment (325)	0			**17**
Asset Retirement Costs for Nuclear Production (326)	0			**18**
Total Nuclear Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	1,030,839			**19**
Structures and Improvements (331)	4,279,428	64,770	36,775	**20**
Reservoirs, Dams and Waterways (332)	19,441,131	299,284	95,428	**21**
Water Wheels, Turbines and Generators (333)	8,239,649		38,921	**22**
Accessory Electric Equipment (334)	7,720,001	54,288	210,500	**23**
Miscellaneous Power Plant Equipment (335)	268,560	8,267	7,242	**24**
Roads, Railroads and Bridges (336)	25,399		6,581	**25**
Asset Retirement Costs for Hydraulic Production (337)	0			**26**
Total Hydraulic Production Plant	**41,005,007**	**426,609**	**395,447**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

5. Column (f) is used to report the reclassifications or transfers within utility plant accounts.
6. Upon final disposition of Account 102, classify the plant balances according to prescribed accounts and include in column (f). The amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., should be reported in column (e).
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount, submit supplementary information reporting subaccount plant detail conforming to the requirements of this schedule.
8. Leased plant recorded in Account 101.1 should be further classified to the prescribed plant accounts.
9. For each transaction recorded in Account 102, describe the plant purchased or sold, identify the counterparty and date of transaction.

Account (a)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Organization (301)			0	1
Franchises and Consents (302)			757,374	2
Miscellaneous Intangible Plant (303)			3,804,023	3
	0	0	4,561,397	
Land and Land Rights (310)		(13,043)	6,073,128	4
Structures and Improvements (311)		13,043	184,846,169	5
Boiler Plant Equipment (312)		(17,677,287)	816,485,010	6
Engines and Engine-Driven Generators (313)			0	7
Turbogenerator Units (314)		(4,297,918)	130,621,227	8
Accessory Electric Equipment (315)			104,679,411	9
Miscellaneous Power Plant Equipment (316)			23,299,492	10
Asset Retirement Costs for Steam Production (317)			3,208,216	11
	0	(21,975,205)	1,269,212,653	
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Reactor Plant Equipment (322)			0	14
Turbogenerator Units (323)			0	15
Accessory Electric Equipment (324)			0	16
Miscellaneous Power Plant Equipment (325)			0	17
Asset Retirement Costs for Nuclear Production (326)			0	18
	0	0	0	
Land and Land Rights (330)			1,030,839	19
Structures and Improvements (331)			4,307,423	20
Reservoirs, Dams and Waterways (332)			19,644,987	21
Water Wheels, Turbines and Generators (333)			8,200,728	22
Accessory Electric Equipment (334)		(1,334)	7,562,455	23
Miscellaneous Power Plant Equipment (335)			269,585	24
Roads, Railroads and Bridges (336)			18,818	25
Asset Retirement Costs for Hydraulic Production (337)			0	26
	0	(1,334)	41,034,835	

ELECTRIC UTILITY PLANT IN SERVICE

1. Report below the original cost of utility plant in service according to the prescribed accounts.
2. Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
3. If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
4. If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	4,207,988	71,724	166,659	**27**
Structures and Improvements (341)	30,121,491	9,471	135	**28**
Fuel Holders, Producers and Accessories (342)	4,942,788	80,812	3,678	**29**
Prime Movers (343)	0			**30**
Generators (344)	325,076,030	5,718,646	1,596	**31**
Accessory Electric Equipment (345)	33,735,259	244,790	344,486	**32**
Miscellaneous Power Plant Equipment (346)	633,040	8,033	9,334	**33**
Asset Retirement Costs for Other Production (347)	6,616,855			**34**
Total Other Production Plant	**405,333,451**	**6,133,476**	**525,888**	
TRANSMISSION PLANT				
Land and Land Rights (350)	0			**35**
Structures and Improvements (352)	0			**36**
Station Equipment (353)	0			**37**
Towers and Fixtures (354)	0			**38**
Poles and Fixtures (355)	0			**39**
Overhead Conductors and Devices (356)	0			**40**
Underground Conduit (357)	0			**41**
Underground Conductors and Devices (358)	0			**42**
Roads and Trails (359)	0			**43**
Asset Retirement Costs for Transmission Plant (359.1)	0			**44**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)	4,882,772		123	**45**
Structures and Improvements (361)	3,016			**46**
Station Equipment (362)	108,336,247	3,397,658	215,192	**47**
Storage Battery Equipment (363)	0			**48**
Poles, Towers and Fixtures (364)	120,475,594	5,493,518	731,282	**49**
Overhead Conductors and Devices (365)	108,471,568	2,388,217	249,401	**50**
Underground Conduit (366)	6,227,652	107		**51**
Underground Conductors and Devices (367)	103,386,346	340,294	208,165	**52**
Line Transformers (368)	220,735,843	6,084,407	2,739,500	**53**
Services (369)	158,815,899	5,210,540	573,146	**54**
Meters (370)	74,880,432	1,833,011	2,067,607	**55**
Installations on Customers' Premises (371)	8,992,667	63,882	146,269	**56**
Leased Property on Customers' Premises (372)	0			**57**
Street Lighting and Signal Systems (373)	12,236,380	226,578	145,112	**58**

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

5. Column (f) is used to report the reclassifications or transfers within utility plant accounts.
6. Upon final disposition of Account 102, classify the plant balances according to prescribed accounts and include in column (f). The amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., should be reported in column (e).
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount, submit supplementary information reporting subaccount plant detail conforming to the requirements of this schedule.
8. Leased plant recorded in Account 101.1 should be further classified to the prescribed plant accounts.
9. For each transaction recorded in Account 102, describe the plant purchased or sold, identify the counterparty and date of transaction.

Account (a)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Land and Land Rights (340)			**4,113,053**	**27**
Structures and Improvements (341)			**30,130,827**	**28**
Fuel Holders, Producers and Accessories (342)			**5,019,922**	**29**
Prime Movers (343)			**0**	**30**
Generators (344)			**330,793,080**	**31**
Accessory Electric Equipment (345)			**33,635,563**	**32**
Miscellaneous Power Plant Equipment (346)			**631,739**	**33**
Asset Retirement Costs for Other Production (347)			**6,616,855**	**34**
	0	**0**	**410,941,039**	
Land and Land Rights (350)			**0**	**35**
Structures and Improvements (352)			**0**	**36**
Station Equipment (353)			**0**	**37**
Towers and Fixtures (354)			**0**	**38**
Poles and Fixtures (355)			**0**	**39**
Overhead Conductors and Devices (356)			**0**	**40**
Underground Conduit (357)			**0**	**41**
Underground Conductors and Devices (358)			**0**	**42**
Roads and Trails (359)			**0**	**43**
Asset Retirement Costs for Transmission Plant (359.1)			**0**	**44**
	0	**0**	**0**	
Land and Land Rights (360)			**4,882,649**	**45**
Structures and Improvements (361)			**3,016**	**46**
Station Equipment (362)		(183,953)	**111,334,760**	**47**
Storage Battery Equipment (363)			**0**	**48**
Poles, Towers and Fixtures (364)			**125,237,830**	**49**
Overhead Conductors and Devices (365)			**110,610,384**	**50**
Underground Conduit (366)		418	**6,228,177**	**51**
Underground Conductors and Devices (367)			**103,518,475**	**52**
Line Transformers (368)		164,514	**224,245,264**	**53**
Services (369)			**163,453,293**	**54**
Meters (370)			**74,645,836**	**55**
Installations on Customers' Premises (371)			**8,910,280**	**56**
Leased Property on Customers' Premises (372)			**0**	**57**
Street Lighting and Signal Systems (373)			**12,317,846**	**58**

ELECTRIC UTILITY PLANT IN SERVICE

1. Report below the original cost of utility plant in service according to the prescribed accounts.
2. Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
3. If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
4. If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	
DISTRIBUTION PLANT				
Asset Retirement Costs for Distribution Plant (374)	410,043			**59**
Total Distribution Plant	**927,854,459**	**25,038,212**	**7,075,797**	
GENERAL PLANT				
Land and Land Rights (389)	102,735		1,707	**60**
Structures and Improvements (390)	2,351,213			**61**
Office Furniture and Equipment (391)	3,094,586	20,206	612,847	**62**
Transportation Equipment (392)	0			**63**
Stores Equipment (393)	0			**64**
Tools, Shop and Garage Equipment (394)	5,082,718	170,960	994	**65**
Laboratory Equipment (395)	7,111,971	117,820	22,191	**66**
Power Operated Equipment (396)	0			**67**
Communication Equipment (397)	9,178,492		11,829	**68**
Miscellaneous Equipment (398)	54,686	4,268		**69**
Other Tangible Property (399)	0			**70**
Asset Retirement Costs for General Plant (399.1)	0			**71**
Total General Plant	**26,976,401**	**313,254**	**649,568**	
Total for Accounts 101 and 106	**2,665,834,310**	**70,994,490**	**16,645,376**	
Electric Plant Purchased (102)	0			**72**
(Less) Electric Plant Sold (102)	0			**73**
Experimental Plant Unclassified (103)	0			**74**
Total utility plant in service	**2,665,834,310**	**70,994,490**	**16,645,376**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

5. Column (f) is used to report the reclassifications or transfers within utility plant accounts.
6. Upon final disposition of Account 102, classify the plant balances according to prescribed accounts and include in column (f). The amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., should be reported in column (e).
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount, submit supplementary information reporting subaccount plant detail conforming to the requirements of this schedule.
8. Leased plant recorded in Account 101.1 should be further classified to the prescribed plant accounts.
9. For each transaction recorded in Account 102, describe the plant purchased or sold, identify the counterparty and date of transaction.

Account (a)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Asset Retirement Costs for Distribution Plant (374)			410,043	59
	0	(19,021)	945,797,853	
Land and Land Rights (389)			101,028	60
Structures and Improvements (390)			2,351,213	61
Office Furniture and Equipment (391)			2,501,945	62
Transportation Equipment (392)			0	63
Stores Equipment (393)			0	64
Tools, Shop and Garage Equipment (394)			5,252,684	65
Laboratory Equipment (395)			7,207,600	66
Power Operated Equipment (396)			0	67
Communication Equipment (397)		4,194	9,170,857	68
Miscellaneous Equipment (398)			58,954	69
Other Tangible Property (399)			0	70
Asset Retirement Costs for General Plant (399.1)			0	71
	0	4,194	26,644,281	
	0	(21,991,366)	2,698,192,058	
Electric Plant Purchased (102)			0	72
(Less) Electric Plant Sold (102)			0	73
Experimental Plant Unclassified (103)			0	74
	0	(21,991,366)	2,698,192,058	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Straight Line Rate % Used (c)	Accruals During Year: Straight Line Amount (d)	Accruals During Year: Additional Amount (e)	
INTANGIBLE PLANT					
Organization (301)	0				**1**
Franchises and Consents (302)	295,801	3.330%	25,220		**2**
Miscellaneous Intangible Plant (303)	2,547,317	Various	944,551		**3**
Total Intangible Plant	**2,843,118**		**969,771**	**0**	
STEAM PRODUCTION PLANT					
Land and Land Rights (310)	125,787	2.000%	6,020		**4**
Structures and Improvements (311)	84,948,381	Various	6,066,456		**5**
Boiler Plant Equipment (312)	282,629,252	Various	24,662,085		**6**
Engines and Engine-Driven Generators (313)	0				**7**
Turbogenerator Units (314)	64,593,513	Various	2,442,129		**8**
Accessory Electric Equipment (315)	40,011,305	Various	2,402,552		**9**
Miscellaneous Power Plant Equipment (316)	9,478,146	Various	508,895		**10**
Asset Retirement Costs for Steam Production (317)	992,604	Various	58,147		**11**
Total Steam Production Plant	**482,778,988**		**36,146,284**	**0**	
NUCLEAR PRODUCTION PLANT					
Land and Land Rights (320)	0				**12**
Structures and Improvements (321)	0				**13**
Reactor Plant Equipment (322)	0				**14**
Turbogenerator Units (323)	0				**15**
Accessory Electric Equipment (324)	0				**16**
Miscellaneous Power Plant Equipment (325)	0				**17**
Asset Retirement Costs for Nuclear Production (326)	0				**18**
Total Nuclear Production Plant	**0**		**0**	**0**	
HYDRAULIC PRODUCTION PLANT					
Land and Land Rights (330)	0				**19**
Structures and Improvements (331)	10,839,492	14.720%	631,727		**20**
Reservoirs, Dams and Waterways (332)	12,594,843	2.580%	499,091		**21**
Water Wheels, Turbines and Generators (333)	5,330,065	2.300%	189,322		**22**
Accessory Electric Equipment (334)	3,113,325	2.300%	176,982		**23**
Miscellaneous Power Plant Equipment (335)	213,008	3.170%	8,477		**24**
Roads, Railroads and Bridges (336)	24,261	1.850%	456		**25**
Asset Retirement Costs for Hydraulic Production (337)	0				**26**
Total Hydraulic Production Plant	**32,114,994**		**1,506,055**	**0**	
OTHER PRODUCTION PLANT					
Land and Land Rights (340)	29,193	3.330%	117,024		**27**
Structures and Improvements (341)	9,502,738	3.030%	906,393		**28**
Fuel Holders, Producers and Accessories (342)	2,509,911	3.750%	186,231		**29**

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (a)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
301					**0**	**1**
302					**321,021**	**2**
303	741,922				**2,749,946**	**3**
	741,922	**0**	**0**	**0**	**3,070,967**	
310					**131,807**	**4**
311	254,189	23,078	3,686	352	**90,741,608**	**5**
312	5,558,536	575,964	830,014	(86,075)	**301,900,776**	**6**
313					**0**	**7**
314	207,944	(10,251)	11,727		**66,849,676**	**8**
315	379,984	(3,919)	874		**42,038,666**	**9**
316	856,101	41,557	(3,802)		**9,085,581**	**10**
317					**1,050,751**	**11**
	7,256,754	**626,429**	**842,499**	**(85,723)**	**511,798,865**	
320					**0**	**12**
321					**0**	**13**
322					**0**	**14**
323					**0**	**15**
324					**0**	**16**
325					**0**	**17**
326					**0**	**18**
	0	**0**	**0**	**0**	**0**	
330					**0**	**19**
331	36,775	(106)	(903)		**11,433,647**	**20**
332	95,428	189	(8,825)		**12,989,492**	**21**
333	38,921	134	13,095		**5,493,427**	**22**
334	210,500	(212)	(3,275)	(1,179)	**3,075,565**	**23**
335	7,242	(5)	(90)		**214,158**	**24**
336	6,581				**18,136**	**25**
337					**0**	**26**
	395,447	**0**	**2**	**(1,179)**	**33,224,425**	
340	166,659		120,500	46,159	**146,217**	**27**
341	135		(45)	(419)	**10,408,532**	**28**
342	3,678		(16)		**2,692,448**	**29**

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Straight Line Rate % Used (c)	Accruals During Year: Straight Line Amount (d)	Accruals During Year: Additional Amount (e)	
OTHER PRODUCTION PLANT					
Prime Movers (343)	0				**30**
Generators (344)	48,081,801	2.830%	9,076,351		**31**
Accessory Electric Equipment (345)	4,062,197	2.780%	919,287		**32**
Miscellaneous Power Plant Equipment (346)	192,540	3.450%	21,838		**33**
Asset Retirement Costs for Other Production (347)	121,769	Various	220,189		**34**
Total Other Production Plant	**64,500,149**		**11,447,313**	**0**	
TRANSMISSION PLANT					
Land and Land Rights (350)	0				**35**
Structures and Improvements (352)	0				**36**
Station Equipment (353)	0				**37**
Towers and Fixtures (354)	0				**38**
Poles and Fixtures (355)	0				**39**
Overhead Conductors and Devices (356)	0				**40**
Underground Conduit (357)	0				**41**
Underground Conductors and Devices (358)	0				**42**
Roads and Trails (359)	0				**43**
Asset Retirement Costs for Transmission Plant (359.1)	0				**44**
Total Transmission Plant	**0**		**0**	**0**	
DISTRIBUTION PLANT					
Land and Land Rights (360)	231,851	1.540%	5,528		**45**
Structures and Improvements (361)	3,640	3.240%			**46**
Station Equipment (362)	44,333,424	2.710%	2,970,378		**47**
Storage Battery Equipment (363)	0				**48**
Poles, Towers and Fixtures (364)	67,422,120	3.930%	4,849,076		**49**
Overhead Conductors and Devices (365)	44,772,346	1.850%	2,032,413		**50**
Underground Conduit (366)	2,554,134	1.670%	104,009		**51**
Underground Conductors and Devices (367)	35,397,380	2.160%	2,251,881		**52**
Line Transformers (368)	124,084,882	3.300%	7,337,030		**53**
Services (369)	57,506,463	Various	4,430,690		**54**
Meters (370)	20,208,135	Various	4,018,120		**55**
Installations on Customers' Premises (371)	4,879,949	6.400%	573,946		**56**
Leased Property on Customers' Premises (372)	0				**57**
Street Lighting and Signal Systems (373)	7,569,401	5.050%	619,275		**58**
Asset Retirement Costs for Distribution Plant (374)	396,851	Various	13,192		**59**
Total Distribution Plant	**409,360,576**		**29,205,538**	**0**	
GENERAL PLANT					
Land and Land Rights (389)	(1,885)	Various			**60**
Structures and Improvements (390)	1,175,625	2.320%	54,548		**61**
Office Furniture and Equipment (391)	2,437,028	Various	195,709		**62**

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (a)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
343					**0**	**30**
344	1,596		(500)	(20,371)	**57,135,685**	**31**
345	344,486	4	563	(6,058)	**4,631,499**	**32**
346	9,334		(2)		**205,042**	**33**
347					**341,958**	**34**
	525,888	**4**	**120,500**	**19,311**	**75,561,381**	
350					**0**	**35**
352					**0**	**36**
353					**0**	**37**
354					**0**	**38**
355					**0**	**39**
356					**0**	**40**
357					**0**	**41**
358					**0**	**42**
359					**0**	**43**
359.1					**0**	**44**
	0	**0**	**0**	**0**	**0**	
360	123		8,000	(7,902)	**237,354**	**45**
361		6		25	**3,659**	**46**
362	215,192	17,984	5,224	(42,481)	**47,033,369**	**47**
363					**0**	**48**
364	731,282	601,318	738,280	(38)	**71,676,838**	**49**
365	249,401	114,783	149,074	(840)	**46,588,809**	**50**
366		5,557	8,724	1,214	**2,662,524**	**51**
367	208,165	114,752	178,659	158	**37,505,161**	**52**
368	2,739,500	601,596	1,160,086	(42,400)	**129,198,502**	**53**
369	573,146	369,291	302,999	1,476	**61,299,191**	**54**
370	2,067,607	50,488	81,111	(584)	**22,188,687**	**55**
371	146,269	37,944	16,375	(37)	**5,286,020**	**56**
372					**0**	**57**
373	145,112	33,160	54,250	622	**8,065,276**	**58**
374					**410,043**	**59**
	7,075,797	**1,946,879**	**2,702,782**	**(90,787)**	**432,155,433**	
389	1,707		15,005	(11,413)	**0**	**60**
390		847	687	(1,885)	**1,228,128**	**61**
391	612,847	1,532	(2,776)		**2,015,582**	**62**

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Straight Line Rate % Used (c)	Accruals During Year Straight Line Amount (d)	Accruals During Year Additional Amount (e)	
GENERAL PLANT					
Transportation Equipment (392)	0				**63**
Stores Equipment (393)	0				**64**
Tools, Shop and Garage Equipment (394)	2,911,091	5.000%	205,145		**65**
Laboratory Equipment (395)	4,380,080	5.000%	277,201		**66**
Power Operated Equipment (396)	0				**67**
Communication Equipment (397)	7,328,714	6.670%	611,345		**68**
Miscellaneous Equipment (398)	36,137	6.670%	3,681		**69**
Other Tangible Property (399)	0				**70**
Asset Retirement Costs for General Plant (399.1)	0				**71**
Retirement Work in Progress	0				**72**
Total General Plant	**18,266,790**		**1,347,629**	**0**	
Electric Plant Purchased (102)	0				**73**
(Less) Electric Plant Sold (102)	0				**74**
Experimental Plant Unclassified (103)	0				**75**
Total accum. prov. for depreciation	**1,009,864,615**		**80,622,590**	**0**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (a)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
392					**0**	**63**
393					**0**	**64**
394	994				**3,115,242**	**65**
395	22,191				**4,635,090**	**66**
396					**0**	**67**
397	11,829	7,191	7,867	297	**7,929,203**	**68**
398					**39,818**	**69**
399					**0**	**70**
399.1					**0**	**71**
RWIP					**0**	**72**
	649,568	**9,570**	**20,783**	**(13,001)**	**18,963,063**	
102					**0**	**73**
102b					**0**	**74**
103					**0**	**75**
	16,645,376	**2,582,882**	**3,686,566**	**(171,379)**	**1,074,774,134**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

Accumulated Provision for Depreciation - Electric (Page E-14)

If Adjustments for any account are nonzero, please explain.

In addition to normal transfers and reclassifications, additional adjustments were required related to ARO and Non-ARO cost of removal reclassifications to regulatory liability accounts 182.3 Regulatory Liability ARO Cost of Removal and 254 Regulatory Liability Non-ARO Cost of Removal. This amount also includes gains and losses related to land sales.

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS)

1. Report data for plant in service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, sand nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: Columbia 1&2 (b)			Plant Name: De Pere Energy Centr (c)			
Kind of Plant (Internal Comb, Gas Turb, Nuclear)			Steam			Combustion Turbine	1
Type of Constr (Conventional, Outdoor, Boiler, etc.)			Conventional			Conventional	2
Year Originally Constructed			1975			1999	3
Year Last Unit was Installed			1978			1999	4
Total Installed Cap (Max Gen Name Plate Ratings-MW)			335.20			192.27	5
Net Peak Demand on Plant - MW (60 minutes)							6
Plant Hours Connected to Load						279	7
Net Continuous Plant Capability (Megawatts)							8
When Not Limited by Condenser Water			363			196	9
When Limited by Condenser Water			355			167	10
Average Number of Employees						2	11
Net generation, Exclusive of Plant Use - KWh (000's)			2,292,591			29,764	12
Cost of Plant: Land and Land Rights			629,109				13
Structures and Improvements			20,010,974			15,654,484	14
Equipment Costs			141,640,341			61,292,663	15
Asset Retirement Costs			2,082,635				16
Total Cost			**164,363,059**			**76,947,147**	17
Cost per KW of Installed Capacity (line 17/5) Including			490			400	18
Production Expenses: Oper, Supv, & Engr			778,419			277,561	19
Fuel			39,178,118			2,240,912	20
Coolants and Water (Nuclear Plants Only)							21
Steam Expenses			1,070,021				22
Steam From Other Sources							23
Steam Transferred (Cr)							24
Electric Expenses			402,660			174,913	25
Misc Steam (or Nuclear) Power Expenses			864,197				26
Rents							27
Allowances							28
Maintenance Supervision and Engineering			88,656			215,447	29
Maintenance of Structures			151,766			19,180	30
Maintenance of Boiler (or reactor) Plant			2,642,018				31
Maintenance of Electric Plant			731,842			16,682	32
Maintenance of Misc Steam (or Nuclear) Plant			565,951			28,256	33
Total Production Expense			**46,473,648**			**2,972,951**	34
Expenses per Net KWh			**0.0203**			**0.0999**	35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Gas	Oil	Gas		36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	BBLS	MCF	BBLS	MCF		37
Quantity (Units) of Fuel Burned	1,424,445	2,865	0	138,000	369,538		38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8,431	138,875	0		1,010		39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	27.410	93.150	0.000		6.064		40
Average Cost of Fuel per Unit Burned	27.330	88.880	0.000		6.064		41
Average Cost of Fuel Burned per Million BTU	1.618	13.836	0.000		6.009		42
Average Cost of Fuel Burned per KWh Net Gen	0.017	1.146	0.000		0.075		43
Average BTU per KWh Net Generation	10,664.000	0.000	0.000	13,590.000	0.000		44
Footnotes			*			*	45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and other expenses classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

	Plant Name: Edgewater 4 (d)			Plant Name: Pulliam 31 (e)			Plant Name: Pulliam 5 (f)			
			Steam			Combustion Turbine			Steam	1
			Conventional			Conventional			Conventional	2
			1969			2003			1949	3
			1969			2003			1949	4
			105.00			90.95			50.00	5
										6
						243			4,958	7
										8
			93			107			50	9
			93			85			49	10
										11
			5,629,777			16,583,282			142,389	12
			559,962						172,362	13
			2,863,680			1,397,726			4,608,881	14
			33,840,991			33,594,221			22,869,234	15
			77,157						95,780	16
			37,341,790			**34,991,947**			**27,746,257**	17
			356			385			555	18
			277,496			8,185			4,249	19
			14,455,594			1,278,074			4,645,849	20
										21
			497,235						32,770	22
										23
										24
			193,139			55			185	25
			326,282						2,149	26
			43,800							27
										28
			41,817			92,884			75,835	29
			14,113			6,192			19,031	30
			623796						1,169,257	31
			117,724			815,574			2,021,447	32
			190,638			3,276			2,235	33
			16,781,634			**2,204,240**			**7,973,007**	34
			0.0298			**0.1329**			**0.0560**	35
	Coal	Oil	TDF	Oil	Gas		Coal	Oil	Gas	36
	Tons	BBLS	Tons	BBLS	MCF		Tons	BBLS	MCF	37
	330,286	1,612	607	0	208,460		110,615	0	72,753	38
	8,670	138,875	15,500	0	1,010		8,580	0	1,008	39
	41.460	96.960	49.880	0.000	6.131		36.640	0.000	5.340	40
	43.250	91.050	49.860	0.000	6.131		38.490	0.000	5.340	41
	2.497	15.610	1.833	0.000	6.065		2.300	0.000	5.294	42
	0.025	0.162	0.018	0.000	0.077		0.031	0.000	0.073	43
	10,238.000		0.000	13,228.000	0.000		13,863.000	0.000	0.000	44
			*			*				45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS)

1. Report data for plant in service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, sand nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: Pulliam 6 (b)			Plant Name: Pulliam 7 (c)			
Kind of Plant (Internal Comb, Gas Turb, Nuclear)			Steam			Steam	1
Type of Constr (Conventional, Outdoor, Boiler, etc.)			Conventional			Conventional	2
Year Originally Constructed			1951			1958	3
Year Last Unit was Installed			1951			1958	4
Total Installed Cap (Max Gen Name Plate Ratings-MW)			62.50			75.00	5
Net Peak Demand on Plant - MW (60 minutes)							6
Plant Hours Connected to Load			5,962			7,719	7
Net Continuous Plant Capability (Megawatts)							8
When Not Limited by Condenser Water			69			81	9
When Limited by Condenser Water			67			79	10
Average Number of Employees							11
Net generation, Exclusive of Plant Use - KWh (000's)			240,537			424,783	12
Cost of Plant: Land and Land Rights			215,453			258,543	13
Structures and Improvements			4,110,905			5,872,053	14
Equipment Costs			27,443,886			36,542,635	15
Asset Retirement Costs			95,215			123,044	16
Total Cost			**31,865,459**			**42,796,275**	17
Cost per KW of Installed Capacity (line 17/5) Including			510			571	18
Production Expenses: Oper, Supv, & Engr			4,175			6,501	19
Fuel			7,476,072			11,479,344	20
Coolants and Water (Nuclear Plants Only)							21
Steam Expenses			30,763			32,260	22
Steam From Other Sources							23
Steam Transferred (Cr)							24
Electric Expenses			406			173	25
Misc Steam (or Nuclear) Power Expenses			1,555			622	26
Rents							27
Allowances							28
Maintenance Supervision and Engineering			8,924			35,309	29
Maintenance of Structures			13,358			9,428	30
Maintenance of Boiler (or reactor) Plant			991,987			794,388	31
Maintenance of Electric Plant			67,712			149,801	32
Maintenance of Misc Steam (or Nuclear) Plant			1,653			1,396	33
Total Production Expense			**8,596,605**			**12,509,222**	34
Expenses per Net KWh			**0.0357**			**0.0294**	35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Gas	Coal	Oil	Gas	36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	BBLS	MCF	Tons	BBLS	MCF	37
Quantity (Units) of Fuel Burned	181,609	0	97,263	295,131	0	35,840	38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8,568	0	1,011	8,561	0	1,009	39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	36.640	0.000	5.440	36.640	0.000	5.330	40
Average Cost of Fuel per Unit Burned	38.250	0.000	5.440	38.250	0.000	5.330	41
Average Cost of Fuel Burned per Million BTU	2.289	0.000	5.385	2.291	0.000	5.278	42
Average Cost of Fuel Burned per KWh Net Gen	0.030	0.000	0.071	0.027	0.000	0.062	43
Average BTU per KWh Net Generation	13,099.000	0.000	0.000	11,712.000	0.000	0.000	44
Footnotes							45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and other expenses classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

	Plant Name: Pulliam 8 (d)			**Plant Name: Pulliam-Common (e)**			**Plant Name: Pulliam-Total (f)**			
			Steam						Steam	**1**
			Conventional						Conventional	**2**
			1964						1927	**3**
			1964						1964	**4**
			125.00						312.50	**5**
										6
			8,511						8,760	**7**
										8
			128						328	**9**
			126						320	**10**
									126	**11**
			877,737						1,685,446	**12**
			430,905						1,077,263	**13**
			8,215,921						22,807,760	**14**
			52,765,883						139,621,638	**15**
			55,384			221,197			590,620	**16**
			61,468,093			**221,197**			**164,097,281**	**17**
			492						525	**18**
			23,297			3,147,498			3,185,720	**19**
			21,624,234						45,225,499	**20**
										21
			33,496			2,590,726			2,720,035	**22**
										23
										24
			155			1,146,080			1,146,999	**25**
			1,279			1,444,519			1,450,124	**26**
										27
										28
			2,673			381,548			504,289	**29**
			16,923			820,432			879,172	**30**
			601151			2,692,583			6,249,366	**31**
			140,086			529,269			2,908,315	**32**
			1,159			261,814			268,257	**33**
			22,444,453			**13,014,469**			**64,537,776**	**34**
			0.0256			**0.0000**			**0.0383**	**35**
	Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	**36**
	Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	**37**
	562,606	0	26,477	0	0	0	1,149,961	0	232,333	**38**
	8,553	0	1,009	0	0	0	8,560	0	1,009	**39**
	36.640	0.000	5.430	0.000	0.000	0.000	36.640	0.000	5.390	**40**
	38.180	0.000	5.430	0.000	0.000	0.000	38.240	0.000	5.390	**41**
	2.289	0.000	5.386	0.000	0.000	0.000	2.291	0.000	5.340	**42**
	0.025	0.000	0.058	0.000	0.000	0.000	0.026	0.000	0.068	**43**
	10,729.000	0.000	0.000	0.000	0.000	0.000	11,574.000	0.000	0.000	**44**
						*****				**45**

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS)

1. Report data for plant in service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, sand nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: W MarinetteM33-WPS (b)			Plant Name: W Marinette M31, M32 (c)			
Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Combustion Turbine			Combustion Turbine			1
Type of Constr (Conventional, Outdoor, Boiler, etc.)	Conventional			Conventional			2
Year Originally Constructed	1993			1971			3
Year Last Unit was Installed	1993			1973			4
Total Installed Cap (Max Gen Name Plate Ratings-MW)	56.80			83.70			5
Net Peak Demand on Plant - MW (60 minutes)							6
Plant Hours Connected to Load	246			32			7
Net Continuous Plant Capability (Megawatts)							8
When Not Limited by Condenser Water	96			92			9
When Limited by Condenser Water	76			74			10
Average Number of Employees							11
Net generation, Exclusive of Plant Use - KWh (000's)	14,988			1,238			12
Cost of Plant: Land and Land Rights	108,384			66,538			13
Structures and Improvements	5,401,174			1,158,368			14
Equipment Costs	11,942,611			9,158,720			15
Asset Retirement Costs							16
Total Cost	**17,452,169**			**10,383,626**			17
Cost per KW of Installed Capacity (line 17/5) Including	307			124			18
Production Expenses: Oper, Supv, & Engr	43,619			86,084			19
Fuel	1,273,376			323,974			20
Coolants and Water (Nuclear Plants Only)							21
Steam Expenses							22
Steam From Other Sources							23
Steam Transferred (Cr)							24
Electric Expenses	54,186			98,508			25
Misc Steam (or Nuclear) Power Expenses							26
Rents							27
Allowances							28
Maintenance Supervision and Engineering	62,559			72,253			29
Maintenance of Structures	5,002			7,229			30
Maintenance of Boiler (or reactor) Plant							31
Maintenance of Electric Plant	559,170			760,061			32
Maintenance of Misc Steam (or Nuclear) Plant	3,272			1,836			33
Total Production Expense	**2,001,184**			**1,349,945**			34
Expenses per Net KWh	**0.1335**			**1.0900**			35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	Oil	Gas		Oil	Gas		36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	BBLS	MCF		BBLS	MCF		37
Quantity (Units) of Fuel Burned	464	199,500		0	18,888		38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	138,000	1,009		138,000	1,009		39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	0.000	6.183		0.000	17.152		40
Average Cost of Fuel per Unit Burned	85.700	6.183		0.000	17.152		41
Average Cost of Fuel Burned per Million BTU	14.790	6.135		0.000	17.044		42
Average Cost of Fuel Burned per KWh Net Gen	0.280	0.083		0.000	0.262		43
Average BTU per KWh Net Generation	14,755.000	0.000		25,243.000	0.000		44
Footnotes						*	45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and other expenses classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

	Plant Name: W MarinetteM33-Total (d)			Plant Name: Weston 1 (e)			Plant Name: Weston 2 (f)			
			Combustion Turbine			Steam			Steam	1
			Conventional			Conventional			Conventional	2
			1993			1954			1960	3
			1993			1954			1960	4
			83.50			60.00			75.00	5
										6
			246			6,039			7,928	7
										8
			96			58			86	9
			76			57			83	10
			1							11
			14,988			247,811			519,498	12
			159,389			279,959			349,949	13
			7,942,902			5,432,065			5,448,285	14
			17,562,663			22,172,736			26,110,413	15
						141,531			174,407	16
			25,664,954			**28,026,291**			**32,083,054**	17
			307			467			428	18
			64,145			11,301			16,101	19
			1,273,376			7,513,487			12,625,123	20
										21
						7,200			14,202	22
										23
										24
			79,686			472			412	25
						3,032			12,262	26
										27
										28
			91,998			21,518			58,157	29
			7,356			11,874			7,669	30
						663,942			646,324	31
			822,308			204,456			89,781	32
			4,811			14,482			2,585	33
			2,343,680			**8,451,764**			**13,472,616**	34
			0.1564			**0.0341**			**0.0259**	35
	Oil	Gas		Coal	Oil	Gas	Coal	Oil	Gas	36
	BBLS	MCF		Tons	BBLS	MCF	Tons	BBLS	MCF	37
	464	199,500		183,659	0	47,654	318,466	0	18,890	38
	138,000	1,009		8,736	0	1,006	8,729	0	1,005	39
	0.000	6.183		39.510	0.000	6.380	39.510	0.000	6.660	40
	85.700	6.183		39.250	0.000	6.380	39.250	0.000	6.660	41
	14.790	6.135		2.244	0.000	6.343	2.245	0.000	6.628	42
	0.280	0.083		0.030	0.000	0.085	0.024	0.000	0.072	43
	14,755.000	0.000		13,159.000	0.000	0.000	10,752.000	0.000	0.000	44
			*							45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS)

1. Report data for plant in service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, sand nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: Weston 3 (b)			Plant Name: Weston 4 (Total) (c)			
Kind of Plant (Internal Comb, Gas Turb, Nuclear)			Steam			Steam	1
Type of Constr (Conventional, Outdoor, Boiler, etc.)			Conventional			Conventional	2
Year Originally Constructed			1981			2008	3
Year Last Unit was Installed			1981			2008	4
Total Installed Cap (Max Gen Name Plate Ratings-MW)			321.60			582.37	5
Net Peak Demand on Plant - MW (60 minutes)							6
Plant Hours Connected to Load			8,367			7,513	7
Net Continuous Plant Capability (Megawatts)							8
When Not Limited by Condenser Water			335			532	9
When Limited by Condenser Water			331			533	10
Average Number of Employees							11
Net generation, Exclusive of Plant Use - KWh (000's)			2,398,382			3,639,080	12
Cost of Plant: Land and Land Rights			1,477,627			2,392,258	13
Structures and Improvements			39,423,826			126,618,321	14
Equipment Costs			202,251,820			697,738,926	15
Asset Retirement Costs			108,181			47,459	16
Total Cost			**243,261,454**			**826,796,964**	17
Cost per KW of Installed Capacity (line 17/5) Including			756			1,420	18
Production Expenses: Oper, Supv, & Engr			532,465			3,665,607	19
Fuel			52,119,743			69,553,134	20
Coolants and Water (Nuclear Plants Only)							21
Steam Expenses			1,141,797			2,474,057	22
Steam From Other Sources							23
Steam Transferred (Cr)							24
Electric Expenses			50,396			158,935	25
Misc Steam (or Nuclear) Power Expenses			94,793			1,359,425	26
Rents							27
Allowances							28
Maintenance Supervision and Engineering			(8,383)			731,154	29
Maintenance of Structures			51,719			655,568	30
Maintenance of Boiler (or reactor) Plant			2,085,786			7,966,239	31
Maintenance of Electric Plant			382,902			1,477,578	32
Maintenance of Misc Steam (or Nuclear) Plant			73,978			208,282	33
Total Production Expense			**56,525,196**			**88,249,979**	34
Expenses per Net KWh			**0.0236**			**0.0243**	35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Gas	Coal	Oil	Gas	36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	BBLS	MCF	Tons	BBLS	MCF	37
Quantity (Units) of Fuel Burned	1,410,866	0	24,932	1,944,897	0	137,416	38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8,721	0	1,007	8,600	0	1,005	39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	36.640	0.000	8.650	33.520	0.000	5.820	40
Average Cost of Fuel per Unit Burned	36.790	0.000	8.650	35.880	0.000	5.820	41
Average Cost of Fuel Burned per Million BTU	2.086	0.000	8.591	2.055	0.000	5.790	42
Average Cost of Fuel Burned per KWh Net Gen	0.022	0.000	0.089	0.002	0.000	0.054	43
Average BTU per KWh Net Generation	10,383.000	0.000	0.000	9,230.000	0.000	0.000	44
Footnotes						*	45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and other expenses classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

	Plant Name: Weston 4 (WPS Share) (d)			Plant Name: Weston W31, W32 (e)			Plant Name: Weston-Common (f)			
			Steam			Combustion Turbine				1
			Conventional			Conventional				2
			2008			1969				3
			2008			1973				4
			407.70			76.34				5
										6
			7,513			61				7
										8
			372			85				9
			373			64				10
										11
			2,565,262			2,333				12
			1,697,851							13
			88,860,989			257,986				14
			488,739,838			7,815,357				15
			33,684							16
			579,332,362			**8,073,343**			**0**	17
			1,421			106				18
			1,212,316			12,696			4,770,363	19
			49,074,440			392,550				20
										21
			1,188,168						2,000,666	22
										23
										24
			81,677			13,563			124,879	25
			349,701						1,394,940	26
										27
										28
			238,220			40,177			622,292	29
			176,816			17,682			661,090	30
			3954130						3,929,603	31
			851,271			52,283			427,744	32
			20,199			1,164			312,985	33
			57,146,938			**530,115**			**14,244,562**	34
			0.0223			**0.2272**				35
	Coal	Oil	Gas	Oil	Gas					36
	Tons	BBLS	MCF	BBLS	MCF					37
	1,350,945	0	95,682	7	34,235					38
	8,600	0	1,005	138,000	1,006					39
	33.600	0.000	5.870	0.000	11.445					40
	35.910	0.000	5.870	106.510	11.445					41
	2.066	0.000	5.794	18.380	11.380					42
	0.019	0.000	0.054	0.252	0.168					43
	9,230.000	0.000	0.000	14,775.000	0.000					44
						*				45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS)

1. Report data for plant in service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, sand nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: Weston-Total (b)			Plant (c)			
Kind of Plant (Internal Comb, Gas Turb, Nuclear)			Steam				1
Type of Constr (Conventional, Outdoor, Boiler, etc.)			Conventional				2
Year Originally Constructed			1954				3
Year Last Unit was Installed			2008				4
Total Installed Cap (Max Gen Name Plate Ratings-MW)			1,039.00				5
Net Peak Demand on Plant - MW (60 minutes)							6
Plant Hours Connected to Load			8,760				7
Net Continuous Plant Capability (Megawatts)							8
When Not Limited by Condenser Water			851				9
When Limited by Condenser Water			845				10
Average Number of Employees			191				11
Net generation, Exclusive of Plant Use - KWh (000's)			5,730,953				12
Cost of Plant: Land and Land Rights			3,805,386				13
Structures and Improvements			139,165,165				14
Equipment Costs			739,274,807				15
Asset Retirement Costs			457,803				16
Total Cost			**882,703,161**			**0**	17
Cost per KW of Installed Capacity (line 17/5) Including			850				18
Production Expenses: Oper, Supv, & Engr			6,542,546				19
Fuel			141,811,488				20
Coolants and Water (Nuclear Plants Only)							21
Steam Expenses			4,352,033				22
Steam From Other Sources							23
Steam Transferred (Cr)							24
Electric Expenses			257,836				25
Misc Steam (or Nuclear) Power Expenses			1,854,728				26
Rents							27
Allowances							28
Maintenance Supervision and Engineering			931,804				29
Maintenance of Structures			909,168				30
Maintenance of Boiler (or reactor) Plant			11,279,785				31
Maintenance of Electric Plant			1,956,154				32
Maintenance of Misc Steam (or Nuclear) Plant			424,229				33
Total Production Expense			**170,319,771**			**0**	34
Expenses per Net KWh			**0.0297**				35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Gas				36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	BBLS	MCF				37
Quantity (Units) of Fuel Burned	3,263,937	0	228,892				38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8,724	0	1,006				39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	37.190	0.000	7.060				40
Average Cost of Fuel per Unit Burned	37.430	0.000	7.060				41
Average Cost of Fuel Burned per Million BTU	2.128	0.000	7.015				42
Average Cost of Fuel Burned per KWh Net Gen	0.023	0.000	0.083				43
Average BTU per KWh Net Generation	10,661.000	0.000	0.000				44
Footnotes							45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and other expenses classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

	Plant (d)	Plant (e)	Plant (f)	
				1
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				33
	0	0	0	34
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS)

Steam-Electric Generating Plant Statistics (Large Plants) (Page E-16)

General footnotes

Columbia 1 & 2 - Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. WPS's ownership interest is 31.8%.

De Pere Energy Center - Designed for peak load service. Automatically operated plant.

Edgewater 4 - Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. WPS's ownership interest is 31.8%.

Pulliam 31 - Designed for peak load service. Automatically operated plant.

Pulliam Common - Line 16, Asset Retirement Costs for retired Pulliam 3 and 4 units.

West Marinette M33 - Designed for peak load service. Automatically operated plant. Joint ownership with Marshfield Electric & Water Department. WPS is the builder and operator and has an approximate ownership interest of 68%.

West Marinette M31 & M32 - Designed for peak load service. Automatically operated plant.

Weston 4 - Joint ownership with Dairyland Power Cooperative (DPC). WPS is the builder and operator and has an ownership interest of 70%. DPC also owns approximately 15% of other Weston 4 common facilities.

Weston W31 & W32 - Designed for peak load service. Automatically operated plant.

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

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HYDROELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (nameplate ratings).
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Item (a)	FERC Licensed Project No. 1966 Name: Grandfather Falls (b)	(c)	
Kind of Plant (Run-of-River or Storage)	Peaking		1
Plant Construction Type (Conventional or Outdoor)	Conventional		2
Year Originally Constructed	1938		3
Year Last Unit was Installed	1938		4
Total Installed Cap (Gen Name Plate Ratings-MW)	17.30		5
Net Peak Demand on Plant - MW (60 minutes)			6
Plant Hours Connected to Load	8,760		7
Net Continuous Plant Capability (Megawatts)			8
(a) Under Most Favorable Oper Conditions	17		9
(b) Under the Most Adverse Oper Conditions	17		10
Average Number of Employees	1		11
Net generation, Exclusive of Plant Use - KWh	78,563,275		12
Cost of Plant			13
Land and Land Rights	384,914		14
Structures and Improvements	335,054		15
Reservoirs, Dams and Waterways	4,951,882		16
Equipment Costs	777,518		17
Roads, Railroads and Bridges	6,754		18
Asset Retirement Costs			19
Total Cost	**6,456,122**		20
Cost per KW of Installed Capacity (line 20/5)	**373.1862**		21
Production Expenses			22
Operation Supervision and Engineering	126,784		23
Water for Power	260,366		24
Hydraulic Expenses	25,227		25
Electric Expenses	30,977		26
Misc Hydraulic Power Generation Expense	50,489		27
Rents			28
Maintenance Supervision and Engineering	124,999		29
Maintenance of Structures	25,187		30
Maint. of Reservoirs, Dams and Waterways	89,279		31
Maintenance of Electric Plant	37,690		32
Maintenance of Misc Hydraulic Plant			33
Total Production Expense	**770,998**		34
Expenses per Net KWh	**0.0098**		35
Footnotes			36

HYDROELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

	(d)	(e)	(f)	
				1
				2
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GENERATING PLANT STATISTICS (SMALL PLANTS)

1. Small generating plants are steam plants of less than 25,000 Kw, internal combustion and gas-turbine plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).
2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Plant Name (a)		Year Originally Constructed (b)	Installed Capacity Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)		
Caldron Falls	2525	1924	6.77		11,701	1,557,418		1
High Falls	2595	1910	7.45		13,053	5,601,446		2
Johnson Falls	2522	1923	3.72		7,943	1,086,100		3
Sandstone Rapids	2546	1925	4.08		9,123	2,238,779		4
Potato Rapids	2560	1921	1.44		4,332	912,800		5
Peshtigo	2581	1920	0.62		2,475	441,929		6
Otter Rapids	1957	1907	0.45		1,879	4,434,238		7
Hat Rapids	*	1905	1.66		6,124	2,176,068	*	8
Tomahawk	1940	1937	2.60		10,232	937,397		9
Alexander	1979	1924	4.20		19,118	2,329,692		10
Merrill	**	1917	2.34		8,254	5,058,867	*	11
Wausau	1999	1921	5.40		27,202	3,530,521		12
Jersey	2476	1920	0.51		2,061	552,331		13
Grand Rapids	2433	1910	7.62		30,794	3,726,913		14
TOTAL HYDRO			48.86		154,291	34,584,499		15
Eagle River		1964	4.00			573,706		16
Oneida Casino		1996	3.65		2	1,078,320		17
TOTAL INTERNAL COMBUSTION			7.65		2	1,652,026		18
Lincoln Turbines		1999	9.24		14,681	10,787,485		19
Glenmore Turbines		1998	1.20		1,459	2,014,798		20
Crane Creek		2009	99.00		271,539	248,185,575		21
TOTAL WIND TURBINES			109.44		287,679	260,987,858		22

GENERATING PLANT STATISTICS (SMALL PLANTS) (cont.)

Plant Cost (Including Asset Retirement Costs) Per MW (g)	Operation Excluding Fuel (h)	Production Expenses Fuel (i)	Production Expenses Maintenance (j)	Kind of Fuel (k)	Fuel Costs (in cents per Million BTU) (l)	
230,047	98,497		123,985			1
751,872	125,839		178,099			2
291,962	85,766		157,877			3
548,720	99,911		102,637			4
633,889	57,143		91,775			5
712,789	68,925		123,556			6
9,853,862	87,614		28,459			7
1,310,884	85,385		279,789			* 8
360,537	170,544		65,593			9
554,689	176,012		280,653			10
2,161,909	125,379		58,777			* 11
653,800	229,489		121,690			12
1,083,002	59,562		12,711			13
489,096	253,723		426,001			14
19,637,058	1,723,789		2,051,602			15
143,427	12,968		4,449			16
295,430	8,261	222	1,543	Diesel Fuel	1,507	17
438,857	21,229	222	5,992			18
1,167,477	61,838		599,592			19
1,678,998	12,066		21,514			20
2,506,925	235,931		1,652,707			21
5,353,400	309,835		2,273,813			22

GENERATING PLANT STATISTICS (SMALL PLANTS)

Generating Plant Statistics (Small Plants) (Page E-20)

General footnotes

Line 8, Column (a) - * License surrendered August 1982.

Line 11, Column (a) - ** License surrendered December 1981.

GENERATING PLANT STATISTICS (SMALL PLANTS) (cont.)

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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Particulars (a)		MegaWatt Hours (b)	
Source of Energy			
Generation (excluding Station Use):			
Steam		10,271,967	1
Combined Cycle		0	2
Combustion Turbine		64,906	3
Nuclear		0	4
Hydro-Conventional		232,854	5
Internal Combustion		2	6
Wind		287,679	7
Other		0	8
Net Generation		**10,857,408**	9
Purchases		5,172,623	10
Power Exchanges:	Received	0	11
	Delivered	0	12
	Net Exchanges	**0**	13
Transmission for Others (Wheeling):	Received	0	14
	Delivered	0	15
	Net Transmission for Other	**0**	16
Transmission by Others Losses			17
Total Source of Energy		**16,030,031**	18
			19
Disposition of Energy			20
Sales to Ultimate Consumers (Including Interdepartmental Sales)		10,794,909	21
Requirements Sales For Resale		3,893,766	22
Non-Requirements Sales For Resale		917,012	23
Energy Furnished Without Charge			24
Energy Used by the Company (Electric Dept. Only, Excluding Station Use)		57,402	25
Total Energy Losses		366,942	26
Total Disposition of Energy		**16,030,031**	27

MONTHLY PEAKS AND OUTPUT

1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in Megawatt-hours).
2. Monthly peak col. (b) should be respondent's maximum MW load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. State type of monthly peak reading (instantaneous (0), 15, 30, or 60 minutes integrated).
4. Monthly output should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling.
5. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
6. Report Time Ending col. (e) in military time.

Month (a)		Monthly Peak MW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Ending (HH:MM) (e)	Type of Reading (0, 15, 30, 60) (f)	Monthly Output (MWh) (g)	
January	01	1,819	Monday	01/04/2010	19:00		1,369,406	**1**
February	02	1,767	Monday	02/01/2010	19:00		1,221,475	**2**
March	03	1,681	Monday	03/01/2010	19:00		1,298,912	**3**
April	04	1,604	Thursday	04/15/2010	12:00		1,218,743	**4**
May	05	2,019	Monday	05/24/2010	18:00		1,333,350	**5**
June	06	2,044	Tuesday	06/22/2010	19:00		1,367,230	**6**
July	07	2,112	Tuesday	07/27/2010	15:00		1,582,115	**7**
August	08	2,292	Thursday	08/12/2010	16:00		1,520,275	**8**
September	09	1,954	Wednesday	09/01/2010	14:00		1,266,177	**9**
October	10	1,650	Thursday	10/28/2010	19:00		1,269,789	**10**
November	11	1,751	Tuesday	11/30/2010	18:00		1,226,188	**11**
December	12	1,873	Wednesday	12/15/2010	19:00		1,356,371	**12**
	Totals:						**16,030,031**	

System Name: NONE

GENERATION SUMMARY WORKSHEET

Plant Name (a)	Unit ID (b)	Generator Nameplate Capacity (MW) (c)	Type of Prime Mover (d)	Summer Capability (MW) (e)	Winter Capability (MW) (f)	Net Generation (MWh) (g)	
Located in Wisconsin and operated by utility							
COAL							
Pulliam	5	50.00	ST	51.00	52.00	142,389.00	**1**
Pulliam	6	62.50	ST	71.00	72.00	240,537.00	**2**
Pulliam	7	75.00	ST	77.00	79.00	424,783.00	**3**
Pulliam	8	125.00	ST	134.00	136.00	877,737.00	**4**
Pulliam MW Subtotal:		**312.50**		**333.00**	**339.00**	**1,685,446.00**	
Weston	1	60.00	ST	57.00	59.00	247,811.00	**5**
Weston	2	75.00	ST	80.00	82.00	519,498.00	**6**
Weston	3	321.60	ST	324.00	328.00	2,398,382.00	**7**
Weston	4	407.70	ST	396.00	385.00	2,565,262.00	**8**
Weston MW Subtotal:		**864.30**		**857.00**	**854.00**	**5,730,953.00**	
COAL MW Subtotal:		**1,176.80**		**1,190.00**	**1,193.00**	**7,416,399.00**	
GAS							
De Pere	1	192.27	GT	170.00	196.00	29,764.00	**9**
De Pere MW Subtotal:		**192.27**		**170.00**	**196.00**	**29,764.00**	
Pulliam 31	31	90.95	GT	85.00	107.00	16,583.00	**10**
Pulliam 31 MW Subtotal:		**90.95**		**85.00**	**107.00**	**16,583.00**	
West Marinette	31	41.85	GT	38.00	47.00	694.00	**11**
West Marinette	32	41.85	GT	33.00	43.00	544.00	**12**
West Marinette	33	83.50	GT	76.00	97.00	14,988.00	**13**
West Marinette MW Subtotal:		**167.20**		**147.00**	**187.00**	**16,226.00**	
Weston	31	19.64	GT	20.00	26.00	268.00	**14**
Weston	32	56.70	GT	48.00	63.00	2,065.00	**15**
Weston MW Subtotal:		**76.34**		**68.00**	**89.00**	**2,333.00**	
GAS MW Subtotal:		**526.76**		**470.00**	**579.00**	**64,906.00**	
BIO GAS							
	NONE						**16**
		0.00		**0.00**	**0.00**	**0.00**	
BIO GAS MW Subtotal:		**0.00**		**0.00**	**0.00**	**0.00**	

GENERATION SUMMARY WORKSHEET (cont.)

Fuel Burned Primary Fuel (h)	Fuel Burned Secondary Fuel (i)	Fuel Burned Tertiary Fuel (j)	Primary Fuel Heating Value (BTUs Per Unit) (k)	Secondary Fuel Heating Value (BTUs Per Unit) (l)	Tertiary Fuel Heating Value (BTUs Per Unit) (m)	
Coal (Tons)	**Gas (Mcf.)**	**n/a**				
110,615.00	72,753.00		8,580	1,008		**1**
181,609.00	97,263.00		8,568	1,011		**2**
295,131.00	35,840.00		8,561	1,009		**3**
562,606.00	26,477.00		8,553	1,009		**4**
Coal (Tons)	**Gas (Mcf.)**	**n/a**				
183,659.00			8,736	1,006		**5**
318,466.00			8,729	1,005		**6**
1,410,866.00			8,721	1,007		**7**
1,305,945.00			8,600	1,005		**8**
Gas (Mcf.)	**Oil (Bbls.)**	**n/a**				
369,538.00			1,010	138,000		**9**
Gas (Mcf.)	**Oil (Bbls.)**	**n/a**				
208,460.00			1,010	138,000		**10**
Gas (Mcf.)	**Oil (Bbls.)**	**n/a**				
10,723.00			1,009	138,000		**11**
8,615.00			1,009	138,000		**12**
199,500.00	464.00		1,009	138,000		**13**
Gas (Mcf.)	**Oil (Bbls.)**	**n/a**				
3,058.00			1,006	138,000		**14**
31,177.00			1,006	138,000		**15**
						16

GENERATION SUMMARY WORKSHEET

Plant Name (a)	Unit ID (b)	Generator Nameplate Capacity (MW) (c)	Type of Prime Mover (d)	Summer Capability (MW) (e)	Winter Capability (MW) (f)	Net Generation (MWh) (g)	
Located in Wisconsin and operated by utility							
NUCLEAR							
	NONE						**17**
		0.00		**0.00**	**0.00**	**0.00**	
NUCLEAR MW Subtotal:		**0.00**		**0.00**	**0.00**	**0.00**	
OIL							
Eagle River	1	2.00	IC	5.00	5.00	0.00	**18**
Eagle River	2	2.00	IC	5.00	5.00	0.00	**19**
Eagle River MW Subtotal:		**4.00**		**10.00**	**10.00**	**0.00**	
Oneida Casino	1	2.00	IC	5.00	5.00	1.00	**20**
Oneida Casino	2	2.00	IC	5.00	5.00	1.00	**21**
Oneida Casino MW Subtotal:		**4.00**		**10.00**	**10.00**	**2.00**	
OIL MW Subtotal:		**8.00**		**20.00**	**20.00**	**2.00**	
HYDRO							
Alexander	1	1.40	HY	5.00	5.00	9,531.00	**22**
Alexander	2	1.40	HY	5.00	5.00	3,097.00	**23**
Alexander	3	1.40	HY	5.00	5.00	6,490.00	**24**
Alexander MW Subtotal:		**4.20**		**15.00**	**15.00**	**19,118.00**	
Caldron Falls	1	3.38	HY	5.00	5.00	8,790.00	**25**
Caldron Falls	2	3.39	HY	5.00	5.00	2,911.00	**26**
Caldron Falls MW Subtotal:		**6.77**		**10.00**	**10.00**	**11,701.00**	
Grand Rapids	1	1.10	HY	5.00	5.00	5,426.00	**27**
Grand Rapids	2	1.10	HY	5.00	5.00	7,087.00	**28**
Grand Rapids	3	1.50	HY	5.00	5.00	3,204.00	**29**
Grand Rapids	4	1.89	HY	5.00	5.00	8,256.00	**30**
Grand Rapids	5	2.03	HY	5.00	5.00	6,821.00	**31**
Grand Rapids MW Subtotal:		**7.62**		**25.00**	**25.00**	**30,794.00**	
Grandfather Falls	1	11.00	HY	11.30	11.30	49,624.00	**32**
Grandfather Falls	2	6.24	HY	6.40	6.40	28,939.00	**33**
Grandfather Falls MW Subtotal:		**17.24**		**17.70**	**17.70**	**78,563.00**	
Hat Rapids	1	0.80	HY	5.00	5.00	2,750.00	**34**
Hat Rapids	2	0.50	HY	5.00	5.00	1,103.00	**35**
Hat Rapids	3	0.36	HY	5.00	5.00	2,271.00	**36**
Hat Rapids MW Subtotal:		**1.66**		**15.00**	**15.00**	**6,124.00**	

GENERATION SUMMARY WORKSHEET (cont.)

Fuel Burned Primary Fuel (h)	Fuel Burned Secondary Fuel (i)	Fuel Burned Tertiary Fuel (j)	Primary Fuel Heating Value (BTUs Per Unit) (k)	Secondary Fuel Heating Value (BTUs Per Unit) (l)	Tertiary Fuel Heating Value (BTUs Per Unit) (m)	
						17
Oil (Bbls.)	**n/a**	**n/a**				
						18
						19
Oil (Bbls.)	**n/a**	**n/a**				
1.00						20
1.00						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36

GENERATION SUMMARY WORKSHEET

Plant Name (a)	Unit ID (b)	Generator Nameplate Capacity (MW) (c)	Type of Prime Mover (d)	Summer Capability (MW) (e)	Winter Capability (MW) (f)	Net Generation (MWh) (g)	
Located in Wisconsin and operated by utility							
HYDRO							
High Falls	1	1.49	HY	5.00	5.00	1,246.00	**37**
High Falls	2	1.49	HY	5.00	5.00	6,286.00	**38**
High Falls	3	1.49	HY	5.00	5.00	2,748.00	**39**
High Falls	4	1.49	HY	5.00	5.00	1,355.00	**40**
High Falls	5	1.49	HY	5.00	5.00	1,418.00	**41**
High Falls MW Subtotal:		**7.45**		**25.00**	**25.00**	**13,053.00**	
Jersey	1	0.20	HY	5.00	5.00	614.00	**42**
Jersey	2	0.19	HY	5.00	5.00	893.00	**43**
Jersey	3	0.12	HY	5.00	5.00	554.00	**44**
Jersey MW Subtotal:		**0.51**		**15.00**	**15.00**	**2,061.00**	
Johnson Falls	1	1.86	HY	5.00	5.00	3,004.00	**45**
Johnson Falls	2	1.86	HY	5.00	5.00	4,939.00	**46**
Johnson Falls MW Subtotal:		**3.72**		**10.00**	**10.00**	**7,943.00**	
Merrill	1	0.42	HY	5.00	5.00	2,566.00	**47**
Merrill	2	0.42	HY	5.00	5.00	1,838.00	**48**
Merrill	3	1.50	HY	5.00	5.00	3,850.00	**49**
Merrill MW Subtotal:		**2.34**		**15.00**	**15.00**	**8,254.00**	
Otter Rapids	1	0.25	HY	5.00	5.00	1,555.00	**50**
Otter Rapids	2	0.20	HY	5.00	5.00	324.00	**51**
Otter Rapids MW Subtotal:		**0.45**		**10.00**	**10.00**	**1,879.00**	
Peshtigo	1	0.24	HY	5.00	5.00	1,123.00	**52**
Peshtigo	4	0.38	HY	5.00	5.00	1,352.00	**53**
Peshtigo MW Subtotal:		**0.62**		**10.00**	**10.00**	**2,475.00**	
Potato Rapids	1	0.50	HY	5.00	5.00	1,023.00	**54**
Potato Rapids	2	0.47	HY	5.00	5.00	1,443.00	**55**
Potato Rapids	3	0.47	HY	5.00	5.00	1,866.00	**56**
Potato Rapids MW Subtotal:		**1.44**		**15.00**	**15.00**	**4,332.00**	
Sandstone Rapids	1	2.04	HY	5.00	5.00	7,199.00	**57**
Sandstone Rapids	2	2.04	HY	5.00	5.00	1,924.00	**58**
Sandstone Rapids MW Subtotal:		**4.08**		**10.00**	**10.00**	**9,123.00**	
Tomahawk	1	1.30	HY	5.00	5.00	4,270.00	**59**
Tomahawk	2	1.30	HY	5.00	5.00	5,962.00	**60**
Tomahawk MW Subtotal:		**2.60**		**10.00**	**10.00**	**10,232.00**	

GENERATION SUMMARY WORKSHEET (cont.)

Fuel Burned Primary Fuel (h)	Fuel Burned Secondary Fuel (i)	Fuel Burned Tertiary Fuel (j)	Primary Fuel Heating Value (BTUs Per Unit) (k)	Secondary Fuel Heating Value (BTUs Per Unit) (l)	Tertiary Fuel Heating Value (BTUs Per Unit) (m)	
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46
						47
						48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
						59
						60

GENERATION SUMMARY WORKSHEET

Plant Name (a)	Unit ID (b)	Generator Nameplate Capacity (MW) (c)	Type of Prime Mover (d)	Summer Capability (MW) (e)	Winter Capability (MW) (f)	Net Generation (MWh) (g)	
Located in Wisconsin and operated by utility							
HYDRO							
Wausau	1	1.80	HY	5.00	5.00	15,657.00	**61**
Wausau	2	1.80	HY	5.00	5.00	7,881.00	**62**
Wausau	3	1.80	HY	5.00	5.00	3,664.00	**63**
Wausau MW Subtotal:		**5.40**		**15.00**	**15.00**	**27,202.00**	
HYDRO MW Subtotal:		**66.10**		**217.70**	**217.70**	**232,854.00**	
WIND							
Glenmore	1	0.60	WD	5.00	5.00	535.00	**64**
Glenmore	2	0.60	WD	5.00	5.00	924.00	**65**
Glenmore MW Subtotal:		**1.20**		**10.00**	**10.00**	**1,459.00**	
Lincoln	1	0.66	WD	5.00	5.00	1,317.00	**66**
Lincoln	10	0.66	WD	5.00	5.00	970.00	**67**
Lincoln	11	0.66	WD	5.00	5.00	1,051.00	**68**
Lincoln	12	0.66	WD	5.00	5.00	1,238.00	**69**
Lincoln	13	0.66	WD	5.00	5.00	1,144.00	**70**
Lincoln	14	0.66	WD	5.00	5.00	1,054.00	**71**
Lincoln	2	0.66	WD	5.00	5.00	1,061.00	**72**
Lincoln	3	0.66	WD	5.00	5.00	1,135.00	**73**
Lincoln	4	0.66	WD	5.00	5.00	1,148.00	**74**
Lincoln	5	0.66	WD	5.00	5.00	987.00	**75**
Lincoln	6	0.66	WD	5.00	5.00	885.00	**76**
Lincoln	7	0.66	WD	5.00	5.00	828.00	**77**
Lincoln	8	0.66	WD	5.00	5.00	913.00	**78**
Lincoln	9	0.66	WD	5.00	5.00	950.00	**79**
Lincoln MW Subtotal:		**9.24**		**70.00**	**70.00**	**14,681.00**	
WIND MW Subtotal:		**10.44**		**80.00**	**80.00**	**16,140.00**	
OTHER RENEWABLES (PHOTOVOLTAICS, FUEL CELLS)							
	NONE						**80**
		0.00		**0.00**	**0.00**	**0.00**	
OTHER RENEWABLES (PHOTOVOLTAICS, FUEL CELLS) MW Subtotal:		**0.00**		**0.00**	**0.00**	**0.00**	

GENERATION SUMMARY WORKSHEET (cont.)

Fuel Burned Primary Fuel (h)	Fuel Burned Secondary Fuel (i)	Fuel Burned Tertiary Fuel (j)	Primary Fuel Heating Value (BTUs Per Unit) (k)	Secondary Fuel Heating Value (BTUs Per Unit) (l)	Tertiary Fuel Heating Value (BTUs Per Unit) (m)	
						61
						62
						63
						64
						65
						66
						67
						68
						69
						70
						71
						72
						73
						74
						75
						76
						77
						78
						79
						80

GENERATION SUMMARY WORKSHEET

Plant Name (a)	Unit ID (b)	Generator Nameplate Capacity (MW) (c)	Type of Prime Mover (d)	Summer Capability (MW) (e)	Winter Capability (MW) (f)	Net Generation (MWh) (g)	
Located in Wisconsin and operated by utility							
DISTRIBUTED GENERATORS							
	NONE						**81**
		0.00		**0.00**	**0.00**	**0.00**	
DISTRIBUTED GENERATORS MW Subtotal:		**0.00**		**0.00**	**0.00**	**0.00**	
MW TOTAL:		**1,788.10**		**1,977.70**	**2,089.70**	**7,730,301.00**	
Located in Wisconsin and operated by utility							
Generating Units operated by others or located outside of Wisconsin							
OTHER							
Columbia	1	167.60	ST	181.00	178.00	1,151,133.00	**82**
Columbia	2	167.60	ST	182.00	176.00	1,141,458.00	**83**
Columbia MW Subtotal:		**335.20**		**363.00**	**354.00**	**2,292,591.00**	
Crane Creek	1-66	99.00	WD	99.00	99.00	271,539.00	**84**
Crane Creek MW Subtotal:		**99.00**		**99.00**	**99.00**	**271,539.00**	
Edgewater	4	105.80	ST	102.00	102.00	562,977.00	**85**
Edgewater MW Subtotal:		**105.80**		**102.00**	**102.00**	**562,977.00**	
West Marniette	33	(26.70)	GT	(24.00)	(31.00)		**86**
West Marniette MW Subtotal:		**(26.70)**		**(24.00)**	**(31.00)**	**0.00**	
OTHER MW Subtotal:		**513.30**		**540.00**	**524.00**	**3,127,107.00**	
MW TOTAL:		**513.30**		**540.00**	**524.00**	**3,127,107.00**	
Generating Units located outside of Wisconsin or operated by others (less joint plant amounts)							

Total Generator Nameplate Capacity: 2,301.40

Total Net Generation: 10,857,408.00

GENERATION SUMMARY WORKSHEET (cont.)

Fuel Burned Primary Fuel (h)	Fuel Burned Secondary Fuel (i)	Fuel Burned Tertiary Fuel (j)	Primary Fuel Heating Value (BTUs Per Unit) (k)	Secondary Fuel Heating Value (BTUs Per Unit) (l)	Tertiary Fuel Heating Value (BTUs Per Unit) (m)	
						81
Coal (Tons)	**Oil (Bbls.)**	**n/a**				
709,727.00	1,913.00		8,421	138,875		82
714,719.00	953.00		8,431	138,875		83
n/a						84
Coal (Tons)	**Oil (Bbls.)**	**Tire (Ton)**				
330,286.00	1,612.00	607.00	8,670	138,875	15,500	85
n/a						86

GENERATION SUMMARY WORKSHEET

Generation Summary Worksheet (Page E-24)

General footnotes

All capabilities reported as 5 MW are < 5 MW.

GENERATION SUMMARY WORKSHEET (cont.)

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COAL CONTRACT INFORMATION - SPECIFICATION AND COSTS

Vendor Name/ Term of Agreement/ Plant Name (a) - (c)	Total Cost of Coal Delivered (d)	Total Units Delivered (2,000 lb. tons) (e)	Avg. Btu's per lb. of Coal Delivered (f)	Avg. Percent Moisture of Coal Delivered (g)	Avg. Percent Sulfur of Coal Delivered (h)	Avg. Percent Ash of Coal Delivered (i)	
Vendor A / 01-01-2007 to 12-31-2013 Columbia 1&2	15,019,040	530,218	8,387	30.10%	0.31%	5.50%	1
Vendor B / 01-01-2007 to 12-31-2011 Columbia 1&2	4,093,349	148,033	8,481	29.82%	0.32%	4.30%	2
Vendor C / 01-01-2009 to 12-31-2011 Columbia 1&2	2,468,863	76,363	8,838	26.14%	0.26%	5.40%	3
Vendor D / 01-01-2009 to 12-31-2010 Columbia 1&2	10,014,751	384,066	8,338	30.34%	0.37%	5.00%	4
Vendor E / 01-01-2008 to 12-31-2010 Columbia 1&2	2,172,298	96,280	8,393	30.13%	0.31%	5.30%	5
Vendor A / 01-01-2007 to 12-31-2012 Edgewater 4	7,692,270	181,056	8,863	26.08%	0.25%	5.30%	6
Vendor B / 01-01-2006 to 12-31-2011 Edgewater 4	5,699,098	141,934	8,873	27.06%	0.26%	4.30%	7
Vendor A / 01-01-2009 to 12-31-2011 Pulliam	18,820,550	526,613	8,768	27.44%	0.20%	4.50%	8
Vendor B / 01-01-2010 to 12-31-2011 Pulliam	15,877,756	427,794	8,500	29.69%	0.35%	5.00%	9
Vendor C / 01-01-2008 to 12-31-2010 Pulliam	1,334,224	39,035	8,824	26.03%	0.25%	5.80%	10
Vendor D / 01-01-2007 to 12-31-2010 Pulliam	2,912,220	67,250	8,821	26.10%	0.24%	5.70%	11
Vendor A / 01-01-2007 to 12-31-2010 Weston 1&2	14,802,644	348,905	8,850	26.22%	0.26%	5.40%	12
Vendor B / 01-01-2008 to 12-31-2010 Weston 1&2	5,019,649	149,341	8,823	26.23%	0.26%	5.40%	13
Vendor A / 06-10-1977 to 12-31-2016 Weston 3	27,326,136	774,328	8,904	26.91%	0.25%	4.90%	14
Vendor B / 01-01-2007 to 12-31-2010 Weston 3	14,028,235	332,808	8,879	26.20%	0.26%	5.30%	15
Vendor C / 01-01-2008 to 12-31-2010 Weston 3	2,054,249	61,236	8,877	26.18%	0.26%	5.30%	16
Vendor D / 01-01-2009 to 12-31-2011 Weston 3	2,817,021	77,821	8,785	27.46%	0.20%	4.50%	17
Vendor E / 01-01-2008 to 12-31-2013 Weston 3	932,344	29,376	8,715	27.14%	0.40%	6.60%	18
Vendor F / 01-01-2008 to 12-31-2010 Weston 3	428,518	13,943	8,795	27.95%	0.28%	5.10%	19
Vendor A / 01-01-2008 to 12-31-2010 Weston 4 (WPS Share)	10,207,083	344,713	8,734	27.77%	0.37%	5.60%	20
Vendor B / 01-01-2009 to 12-31-2011 Weston 4 (WPS Share)	8,372,559	215,227	8,749	27.52%	0.37%	5.70%	21
Vendor C / 01-01-2010 to 12-31-2011 Weston 4 (WPS Share)	13,915,028	358,913	8,750	27.69%	0.37%	5.50%	22
Vendor D / 01-01-2008 to 12-31-2013 Weston 4 (WPS Share)	9,477,735	320,213	8,741	27.75%	0.36%	5.60%	23

COAL CONTRACT INFORMATION - SPECIFICATION AND COSTS

Vendor Name/ Term of Agreement/ Plant Name (a) - (c)	Total Cost of Coal Delivered (d)	Total Units Delivered (2,000 lb. tons) (e)	Avg. Btu's per lb. of Coal Delivered (f)	Avg. Percent Moisture of Coal Delivered (g)	Avg. Percent Sulfur of Coal Delivered (h)	Avg. Percent Ash of Coal Delivered (i)	
Vendor E / 01-01-2008 to 12-31-2009							
Weston 4 (WPS Share)	325,381	11,327	8,666	27.76%	0.41%	6.10%	24
Vendor F / 01-01-2007 to 12-31-2010							
Weston 4 (WPS Share)	170,492	4,491	8,780	27.09%	0.44%	6.10%	25
Vendor G / 06-10-1977 to 12-31-2016							
Weston 4 (WPS Share)	395,834	11,706	8,934	26.47%	0.22%	5.00%	26

ELECTRIC DISTRIBUTION LINES

1. If a utility has available the number of poles, but not miles of pole line, it will be considered satisfactory to determine miles of pole line by multiplying number of poles by average length of span, indicating in a footnote the average span used.
2. Urban distribution lines and rural distribution lines are to be reported separately for Wisconsin and for outside the state.
3. Urban distribution lines are defined as lines inside corporate limits of incorporated places, lines in urban areas adjacent to such corporate limits, and lines in unincorporated communities with urban characteristics. All pole lines used for urban distribution, including joint distribution and transmission, other joint distribution lines, and joint use of foreign lines are to be reported.

Description (a)	Miles of: Pole Line (b)	U.G. Conduit (subway) (c)	Buried Cable (d)	
Lines in Wisconsin				
Urban distribution lines - primary voltage	6,625	18	2,286	**1**
Urban distribution lines - secondary voltage	1,715		637	**2**
Rural distribution lines - primary voltage	7,931		2,810	**3**
Rural distribution lines - secondary voltage	1,011		263	**4**
Total in Wisconsin	**17,282**	**18**	**5,996**	
Lines outside the state				
Urban distribution lines - primary voltage	52	3	15	**5**
Urban distribution lines - secondary voltage	48		3	**6**
Rural distribution lines - primary voltage	414		50	**7**
Rural distribution lines - secondary voltage	31		1	**8**
Total outside the state	**545**	**3**	**69**	
Total lines of utility	**17,827**	**21**	**6,065**	

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Watt-hour demand distribution meters should be included below but external demand meters should not be included.

		Line Transformers		
Particulars (a)	Number of Watt-Hour Meters (b)	Number (c)	Total Cap. (kVA) (d)	
Number first of year	469,182	183,364	6,468,092	1
Acquired during year	6,291	2,738	101,745	2
Total	**475,473**	**186,102**	**6,569,837**	3
Retired during year	9,678	2,198	62,038	4
Sales, transfers or adjustments increase (decrease)		(114)	(35,057)	5
Number end of year	**465,795**	**183,790**	**6,472,742**	6
Number end of year accounted for as follows:				7
In customers' use	446,333	179,516	6,065,255	8
In utility's use	96	256	13,575	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	19,366	4,018	393,912	12
Total end of year	**465,795**	**183,790**	**6,472,742**	13

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution.

Name and Location of Substation (a)	Character of Substation (b)	Voltage (in MVa) Primary (c)	Secondary (d)	Tertiary (e)	
Substation Type: Distribution					
Under 10 MVa Capacity					
MVa Distribution Subs (Not listed-13 subs) < 10 MVa	Distribution				1
Total Distribution Substations Under 10 MVa Capacity		**Count: 1**			
10 MVa or Above Capacity					
Algoma (Algoma)	Distribution	69.00	24.90		2
Antigo (Antigo)	Distribution	115.00	24.90		3
Ashland (Green Bay)	Distribution	69.00	24.90		4
Aurora St (Antigo)	Distribution	115.00	24.90		5
Aviation (Oshkosh)	Distribution	138.00	24.90		6
Bay DeNoc (Menominee)	Distribution	138.00	24.90		7
Bayport (Howard)	Distribution	138.00	24.90		8
Beardsley (Kewaunee)	Distribution	69.00	12.50		9
Bluestone (Green Bay)	Distribution	69.00	24.90		10
Bowen St (Oshkosh)	Distribution	69.00	24.90		11
Bowen St (Oshkosh)	Distribution	69.00	12.50		12
Brusbay (Nasewaupee)	Distribution	69.00	24.90		13
Cassel (Marathon)	Distribution	115.00	24.90		14
Clear Lake (Woodruff)	Distribution	115.00	24.90		15
Cranberry (Lincoln)	Distribution	115.00	24.90		16
Crivitz (Beaver)	Distribution	138.00	24.90		17
Daves Falls (Amberg)	Distribution	69.00	24.90		18
Dunn Rd (Sevastopol)	Distribution	69.00	24.90		19
Dyckesville (Brown)	Distribution	138.00	24.90		20
East Krok (W Kewaunee)	Distribution	69.00	24.90		21
East Wausau (Wausau)	Distribution	46.00	24.90		22
Eastman Ave (Green Bay)	Distribution	138.00	13.80		23
Eastman Ave (Green Bay)	Distribution	138.00	24.90		24
Eastom (Tomahawk)	Distribution	115.00	24.90		25
Egg Harbor (Egg Harbor)	Distribution	69.00	24.90		26
Elinwood (Oshkosh)	Distribution	138.00	24.90		27
Fourth Ave (Menominee)	Distribution	69.00	13.80		28
Glenview (Brillion)	Distribution	69.00	24.90		29

SUBSTATIONS (cont.)

5. Show in columns (i), (j) and (k) special equipment leased from othersjointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (in Service) (in MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVa) (k)	
47	29	2				1
47	**29**	**2**		**0**	**0**	
11	2					2
22	1					3
45	2					4
45	2					5
45	2					6
22	1					7
22	1					8
10	4	1				9
22	1					10
22	1					11
11	2					12
11	1	1				13
45	2					14
63	3					15
45	2					16
22	1					17
21	2					18
14	2					19
21	2					20
21	2					21
22	1					22
101	3					23
45	2					24
43	3					25
40	2					26
45	2					27
28	1					28
45	2					29

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution.

Name and Location of Substation (a)	Character of Substation (b)	Voltage (in MVa) Primary (c)	Secondary (d)	Tertiary (e)	
Substation Type: Distribution					
10 MVa or Above Capacity					
Glory Rd (De Pere)	Distribution	138.00	24.90		**30**
Golden Sands (Bueno Vista)	Distribution	138.00	24.90		**31**
Goodman (Goodman)	Distribution	69.00	24.90		**32**
Grand Rapids (Mellen)	Distribution	24.90	2.40		**33**
Gravesville (Chilton)	Distribution	69.00	24.90		**34**
Greenleaf (Wrightstown)	Distribution	138.00	24.90	0.00	**35**
Harrison (Waupaca)	Distribution	69.00	24.90		**36**
Hartman Creek (Farmington)	Distribution	138.00	24.90		**37**
Henry St (Green Bay)	Distribution	69.00	12.50		**38**
Henry St (Green Bay)	Distribution	69.00	24.90		**39**
Highway 8 (Rhinelander)	Distribution	115.00	24.90		**40**
Highway V (Green Bay)	Distribution	138.00	24.90		**41**
Hilltop (Stettin)	Distribution	115.00	24.90		**42**
Hodag (Pelican)	Distribution	115.00	24.90		**43**
Hoover (Plover)	Distribution	115.00	24.90		**44**
Howard (Howard)	Distribution	138.00	24.90		**45**
Ingalls (Mellen)	Distribution	138.00	24.90		**46**
James St (Green Bay)	Distribution	69.00	24.90		**47**
Kellnersville (Franklin)	Distribution	69.00	24.90		**48**
Kelly (Weston)	Distribution	115.00	24.90		**49**
Kelly (Weston)	Distribution	115.00	46.00	13.80	**50**
Kronen (Marathon)	Distribution	46.00	24.90		**51**
Lena (Oconto)	Distribution	69.00	24.90		**52**
Liberty St (Green Bay)	Distribution	138.00	13.80		**53**
Liberty St (Green Bay)	Distribution	138.00	24.90		**54**
Lost Dauphin (Lawrence)	Distribution	138.00	24.90		**55**
Luxemburg (Luxemburg)	Distribution	69.00	24.90		**56**
Maine (Maine)	Distribution	115.00	24.90		**57**
Maine (Maine)	Distribution	115.00	46.00	13.80	**58**
Manrap (Manitowoc)	Distribution	69.00	24.90		**59**
Maplewood (Howard)	Distribution	138.00	24.90		**60**

SUBSTATIONS (cont.)

5. Show in columns (i), (j) and (k) special equipment leased from othersjointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (in Service) (in MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment: Type of Equipment (i)	Conversion Apparatus and Special Equipment: Number of Units (j)	Conversion Apparatus and Special Equipment: Total Capacity (in MVa) (k)	
67	3					30
45	2					31
14	2					32
14	2					33
67	3					34
22	1					35
45	2					36
22	1					37
7	1	1				38
22	1					39
45	2					40
67	3					41
45	2					42
22	1					43
45	2					44
45	2					45
21	2					46
22	1					47
14	2					48
67	3					49
56	1					50
40	2					51
14	2					52
33	1					53
73	3					54
22	1					55
21	2					56
22	1					57
34	1					58
14	2					59
45	2					60

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution.

Name and Location of Substation (a)	Character of Substation (b)	Voltage (in MVa) Primary (c)	Secondary (d)	Tertiary (e)	
Substation Type: Distribution					
10 MVa or Above Capacity					
Mason St (Green Bay)	Distribution	138.00	24.90	0.00	**61**
Mears Corners (Vinland)	Distribution	138.00	24.90		**62**
Merrill (Merrill)	Distribution	46.00	24.90		**63**
Metonga (Crandon)	Distribution	115.00	24.90		**64**
Mishicot (Two Creeks)	Distribution	138.00	24.90	0.00	**65**
Morrison Ave (Weston)	Distribution	115.00	24.90		**66**
Mountain (Armstrong)	Distribution	69.00	24.90		**67**
Mystery Hills (De Pere)	Distribution	138.00	24.90		**68**
North Point (Hull)	Distribution	115.00	24.90		**69**
Oak St (De Pere)	Distribution	69.00	24.90		**70**
Oconto (Oconto)	Distribution	138.00	24.90		**71**
Okray (Plover)	Distribution	115.00	24.90		**72**
Ontario (Green Bay)	Distribution	138.00	24.90		**73**
Oshkosh (Winnebago)	Distribution	69.00	24.90		**74**
Pearl Ave (Oshkosh)	Distribution	69.00	24.90		**75**
Pearl Ave (Oshkosh)	Distribution	69.00	12.50		**76**
Pine (Pine River)	Distribution	115.00	24.90		**77**
Pine (Pine River)	Distribution	115.00	46.00	13.80	**78**
Plover (Plover)	Distribution	115.00	24.90		**79**
Pound (Pound)	Distribution	69.00	24.90		**80**
Preble (Green Bay)	Distribution	138.00	24.90		**81**
Red Maple (De Pere)	Distribution	138.00	24.90		**82**
Rockland (Rockland)	Distribution	138.00	24.90		**83**
Roosevelt Rd (Marinette)	Distribution	138.00	24.90		**84**
Rosiere (Kewaunee)	Distribution	138.00	24.90		**85**
Rothschild (Weston)	Distribution	46.00	24.90		**86**
S Broadway (Green Bay)	Distribution	69.00	13.80		**87**
S Broadway (Green Bay)	Distribution	69.00	24.90		**88**
St Germain (Newbold)	Distribution	115.00	24.90		**89**
St Nazianz (Liberty)	Distribution	69.00	24.90		**90**
Sandstone (Stevenson)	Distribution	69.00	24.90		**91**

SUBSTATIONS (cont.)

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Capacity of Substation (in Service) (in MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment: Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVa) (k)	
90	4					61
45	2					62
22	1					63
18	1					64
11	1	1				65
45	2					66
45	2					67
45	2					68
45	2					69
22	1					70
45	2					71
22	1					72
45	2					73
22	1					74
22	1					75
11	2					76
45	2					77
67	2					78
45	2					79
11	2					80
67	3					81
56	2					82
45	2					83
22	1					84
45	2					85
22	1					86
28	1					87
22	1					88
21	2					89
34	3					90
11	2					91

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution.

Name and Location of Substation (a)	Character of Substation (b)	Voltage (in MVa) Primary (c)	Secondary (d)	Tertiary (e)	
Substation Type: Distribution					
10 MVa or Above Capacity					
Second St (Menominee)	Distribution	69.00	24.90		**92**
Seventh St (Green Bay)	Distribution	138.00	24.90		**93**
Sherman St (Stettin)	Distribution	115.00	24.90		**94**
Sherman St (Stettin)	Distribution	115.00	46.00	6.90	**95**
Sherman St (Stettin)	Distribution	115.00	46.00	13.80	**96**
Sherwood (Peshtigo)	Distribution	138.00	24.90		**97**
Shoto (Two Rivers)	Distribution	138.00	24.90		**98**
Silver Cliff (Silver Cliff)	Distribution	69.00	24.90		**99**
Sister Bay (Liberty Grove)	Distribution	69.00	24.90		**100**
Sobieski (Little Suamico)	Distribution	69.00	24.90		**101**
Stratford (Stratford)	Distribution	115.00	24.90		**102**
Strowbridge St (Wausau)	Distribution	46.00	12.50		**103**
Suamico (Suamico)	Distribution	69.00	24.90		**104**
Summit Lake (Upham)	Distribution	115.00	24.90		**105**
Sunnyvale (Wausau)	Distribution	115.00	24.90		**106**
Sunset Point (Oshkosh)	Distribution	138.00	24.90		**107**
Thirteenth Ave (Menominee)	Distribution	69.00	12.50		**108**
Three Lakes (Three Lakes)	Distribution	115.00	24.90		**109**
Tower Drive (Green Bay)	Distribution	138.00	13.80		**110**
Tower Drive (Green Bay)	Distribution	138.00	24.90		**111**
Town Line (Wausau)	Distribution	46.00	12.50		**112**
Town Line (Wausau)	Distribution	46.00	24.90		**113**
Twelfth Ave (Oshkosh)	Distribution	69.00	24.90		**114**
University Ave (Green Bay)	Distribution	69.00	12.50		**115**
Van Buren St (Green Bay)	Distribution	69.00	13.80		**116**
Velp Ave (Green Bay)	Distribution	138.00	24.90		**117**
Venus (Monico)	Distribution	115.00	24.90		**118**
W Marinette (Peshtigo)	Distribution	138.00	24.90		**119**
Waupaca (Waupaca)	Distribution	138.00	24.90		**120**
Wausau Trans (Wausau)	Distribution	46.00	24.90		**121**
Wells St (Marinette)	Distribution	69.00	12.50		**122**

SUBSTATIONS (cont.)

5. Show in columns (i), (j) and (k) special equipment leased from othersjointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (in Service) (in MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment			
			Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVa) (k)	
22	1					92
22	1					93
45	2					94
32	6					95
20	1					96
45	2					97
45	2					98
11	2					99
45	2					100
10	4					101
14	2					102
14	2					103
45	2					104
11	1					105
22	1					106
45	2					107
15	3					108
13	2					109
124	4	1				110
22	1					111
21	3					112
22	1					113
45	2					114
14	2					115
99	5					116
45	2					117
21	2					118
22	1					119
45	2					120
23	2					121
14	2					122

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution.

Name and Location of Substation (a)	Character of Substation (b)	Voltage (in MVa) Primary (c)	Secondary (d)	Tertiary (e)	
Substation Type: Distribution					
10 MVa or Above Capacity					
Wells St (Marinette)	Distribution	69.00	24.90		**123**
Wesmark (Glenmore)	Distribution	69.00	24.90		**124**
Weston (Wausau)	Distribution	115.00	46.00	13.80	**125**
Whiting Ave (Stevens Point)	Distribution	115.00	24.90		**126**
Whiting Ave (Stevens Point)	Distribution	115.00	46.00	13.80	**127**
Total Distribution Substations 10 MVa or Above Capacity		**Count: 126**			
Total Distribution Substations		**Count: 127**			

SUBSTATIONS (cont.)

5. Show in columns (i), (j) and (k) special equipment leased from othersjointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (in Service) (in MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment			
			Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVa) (k)	
22	1					**123**
45	2					**124**
84	1					**125**
59	3					**126**
112	2					**127**
4412	**239**	**5**		**0**	**0**	
4459	**268**	**7**		**0**	**0**	

SUBSTATIONS

Substations (Page E-33)

General footnotes

Distribution substations are unattended.

Total Distribution Substations listed is not accurate due to multiple substations under 10MVa and substations listed twice. See the following summary:

```
Summary Distribution by State:
Wisconsin: (116 substations) 4,330.00 MVa
Michigan:  (  7 substations)   129.00 MVa

Total:     (123 substations) 4,459.00 MVa
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SUBSTATIONS (cont.)

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TRANSMISSION OF ELECTRICITY BY OTHERS

1. Report all transmision of electricity, i.e., wheeling, provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the year.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use footnotes as necessary to report all companies or public authorities that provided transmission service for the year.
3. In column (a) enter a Statistical Classification code based on the original contractural terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Point to Point Transmission Reservation, NF - non-firm transmission service, and OS - Other Transmission Service. See FERC General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. In column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Footnote entries and provide explanations following all required data.

Name of Company or Public Authority (Footnote Affiliation) (a)	Statistical Classifi-cation (b)	Transfer of Energy: Megawatt-Hours Received (c)	Transfer of Energy: Megawatt-Hours Delivered (d)	Expenses for Transmission of Electricity by Others: Demand Charges (e)	Energy Charges (f)	Other Charges (g)	Total Cost of Transmission (h)		
MISO - Network	FNS	16,030,031	16,030,031	12,036,111			12,036,111		1
ATC	OS	0	0	96,591,399	0	0	96,591,399	*	2
PJM Interconnection	LFP	0	0	(933,689)	0	0	(933,689)		3
	Total:	**16,030,031**	**16,030,031**	**107,693,821**	**0**	**0**	**107,693,821**		

TRANSMISSION OF ELECTRICITY BY OTHERS

Transmission of Electricity by Others (Page E-37)

General footnotes

Line 2, Column (a) - WPS owns a minority interest in ATC through its equity ownership in WPS Investments, LLC.

POWER COST ADJUSTMENT CLAUSE

Report below the revenue derived from the power cost adjustment clause for the year for each rate schedule that is reported on page E-8. Do not combine any of the rate schedules.

Rate Schedules (a)	PCAC Revenues (Wisconsin only) (b)	
Account 440		
NAT-R	17,279	**1**
RG-1	(4,305,635)	**2**
RG-2	(2,238,804)	**3**
RG-3OTOU	(164,777)	**4**
RG-4OTOU	(233,085)	**5**
RG-5OTOU	(5,512)	**6**
RG-6OTOU	(4,375)	**7**
RGRR	(4,583)	**8**
GY-1	(329)	**9**
RC-S1	(338)	**10**
GY-3	(6,323)	**11**
Total Account 440:	**(6,946,482)**	
Account 441		
NONE		**12**
Total Account 441:	**0**	
Account 442		
CG-1	(1,617,718)	**13**
CG-2	(692,984)	**14**
CG-20	(6,499,421)	**15**
CG-20RR	(247,950)	**16**
CG-3OTOU	(126,428)	**17**
CG-4OTOU	(89,635)	**18**
CG-5	(917,723)	**19**
Contract	(974,434)	**20**
CP-PRI	(5,068,743)	**21**
CP-RR	(706,783)	**22**
CP-SEC	(1,795,618)	**23**
CP-TRAN	(2,337,170)	**24**
GY-1	(8,391)	**25**
GY-3	(22,685)	**26**
CG-S1	(255)	**27**
CG-2RR	(96)	**28**
PG-2	62	**29**
NAT-F	63	**30**
NAT-C	17,997	**31**
Total Account 442:	**(21,087,912)**	
Account 444		
MS-1	(73,086)	**32**
MS-3	(6,275)	**33**

POWER COST ADJUSTMENT CLAUSE

Report below the revenue derived from the power cost adjustment clause for the year for each rate schedule that is reported on page E-8. Do not combine any of the rate schedules.

Rate Schedules (a)	PCAC Revenues (Wisconsin only) (b)	
Account 444		
GY-1	(3)	**34**
GY-3	(117)	**35**
MS-31	(420)	**36**
Total Account 444:	**(79,901)**	
Account 445		
NONE		**37**
Total Account 445:	**0**	
Total:	**(28,114,295)**	

POWER COST ADJUSTMENT CLAUSE

Power Cost Adjustment Clause (Page E-38)

General footnotes

WPS refunded a 2009 fuel cost over-collection of $16.7 million in 2010. In addition, WPS refunded a 2009 fuel cost over-collection of $11.4 million in April 2010. The total amount refunded in 2010 was $28.1 million.

POWER COST ADJUSTMENT CLAUSE FACTOR

1. Report below in col. (b) the monthly PCAC Factors actually applied in determining monthly revenues for the year.
2. The monthly PCAC Factor may be stated as dollars per Kwh according to your power cost adjustment clause.

Month (a)	Adjustment Factor (Wisconsin only) (b)		
January	(0.001650)	*	1
February	(0.001650)	*	2
March	(0.001650)	*	3
April	(0.016010)	*	4
May	(0.001650)	*	5
June	(0.001650)	*	6
July	(0.001650)	*	7
August	(0.001650)	*	8
September	(0.001650)	*	9
October	(0.001650)	*	10
November	(0.001650)	*	11
December	(0.001650)	*	12

POWER COST ADJUSTMENT CLAUSE FACTOR

Power Cost Adjustment Clause Factor (Page E-39)

General footnotes

Lines 1-12 - A $0.00165/Kwh credit was applied to 2010 billing months to adjust for lower fuel costs in 2009.

Line 4 - An additional $0.01436/Kwh credit was applied to sales for April 1, 2010 - April 30, 2010 to refund an over-collection of the 2009 fuel costs.

ELECTRIC CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Location (a)	Customers End of Year (b)
Brown County	
Cities	
DE PERE	10,767
GREEN BAY	48,957
Total Cities:	**59,724**
Villages	
ALLOUEZ	5,996
ASHWAUBENON	9,646
BELLEVUE	7,226
DENMARK	1,045
HOBART	3,006
HOWARD	8,324
PULASKI	317
SUAMICO	4,730
WRIGHTSTOWN	1,157
Total Villages:	**41,447**
Towns	
EATON	679
GLENMORE	485
GREEN BAY	988
HOLLAND	401
HUMBOLDT	619
LAWRENCE	2,184
LEDGEVIEW	3,064
MORRISON	731
NEW DENMARK	723
PITTSFIELD	1,139
ROCKLAND	746
SCOTT	1,657
WRIGHTSTOWN	1,001
Total Towns:	**14,417**
Total Brown County:	**115,588**
Calumet County	
Cities	
BRILLION	1,537
CHILTON	2,075
Total Cities:	**3,612**
Villages	
HILBERT	2
POTTER	125
STOCKBRIDGE	415
Total Villages:	**542**
Towns	
BRILLION	716

Calumet County Towns	Customers End of Year (b)
BROTHERTOWN	538
CHARLESTOWN	213
CHILTON	508
HARRISON	57
RANTOUL	314
STOCKBRIDGE	784
WOODVILLE	7
Total Towns:	**3,137**
Total Calumet County:	**7,291**
Door County	
Cities	
STURGEON BAY	2
Total Cities:	**2**
Villages	
EGG HARBOR	927
EPHRAIM	913
FORESTVILLE	240
SISTER BAY	1,558
Total Villages:	**3,638**
Towns	
BAILEYS HARBOR	1,531
BRUSSELS	557
CLAY BANKS	131
EGG HARBOR	2,400
FORESTVILLE	563
GARDNER	1,226
GIBRALTAR	1,991
JACKSONPORT	881
LIBERTY GROVE	2,682
NASEWAUPEE	808
SEVASTOPOL	1,583
STURGEON BAY	19
UNION	691
Total Towns:	**15,063**
Total Door County:	**18,703**
Florence County	
Towns	
FENCE	279
FERN	172
FLORENCE	41

ELECTRIC CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Location (a)	Customers End of Year (b)
Florence County	
Towns	
HOMESTEAD	24
Total Towns:	**516**
Total Florence County:	**516**
Fond du Lac County	
Towns	
ELDORADO	23
FRIENDSHIP	5
ROSENDALE	12
Total Towns:	**40**
Total Fond du Lac County:	**40**
Forest County	
Cities	
CRANDON	1,199
Total Cities:	**1,199**
Towns	
ARGONNE	361
ARMSTRONG CREEK	465
BLACKWELL	181
CASWELL	138
CRANDON	501
FREEDOM	503
HILES	668
LAONA	965
LINCOLN	1,139
NASHVILLE	1,455
WABENO	946
Total Towns:	**7,322**
Total Forest County:	**8,521**
Iron County	
Towns	
SHERMAN	16
Total Towns:	**16**
Total Iron County:	**16**
Kewaunee County	
Cities	
KEWAUNEE	1,642
Total Cities:	**1,642**
Villages	
CASCO	294

Location (a)	Customers End of Year (b)
Kewaunee County	
Villages	
LUXEMBURG	1,193
Total Villages:	**1,487**
Towns	
AHNAPEE	470
CARLTON	529
CASCO	540
FRANKLIN	484
LINCOLN	416
LUXEMBURG	654
MONTPELIER	623
PIERCE	466
RED RIVER	747
WEST KEWAUNEE	604
Total Towns:	**5,533**
Total Kewaunee County:	**8,662**
Langlade County	
Cities	
ANTIGO	4,326
Total Cities:	**4,326**
Towns	
ACKLEY	309
AINSWORTH	647
ANTIGO	779
ELCHO	1,652
LANGLADE	485
NEVA	540
NORWOOD	295
PARRISH	108
PECK	218
POLAR	102
PRICE	153
ROLLING	733
SUMMIT	158
UPHAM	1,000
VILAS	174
WOLF RIVER	305
Total Towns:	**7,658**
Total Langlade County:	**11,984**
Lincoln County	
Cities	
MERRILL	4,901

ELECTRIC CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Location (a)	Customers End of Year (b)
Lincoln County	
Cities	
TOMAHAWK	2,067
Total Cities:	**6,968**
Towns	
BIRCH	310
BRADLEY	2,294
CORNING	393
HARDING	229
HARRISON	937
KING	1,002
MERRILL	1,523
PINE RIVER	916
ROCK FALLS	510
RUSSELL	408
SCHLEY	502
SCOTT	674
SKANAWAN	283
SOMO	49
TOMAHAWK	157
WILSON	416
Total Towns:	**10,603**
Total Lincoln County:	**17,571**
Manitowoc County	
Cities	
MANITOWOC	25
TWO RIVERS	8
Total Cities:	**33**
Villages	
FRANCIS CREEK	335
KELLNERSVILLE	190
MARIBEL	168
MISHICOT	867
REEDSVILLE	562
SAINT NAZIANZ	387
VALDERS	517
WHITELAW	354
Total Villages:	**3,380**
Towns	
CATO	732
CENTERVILLE	156
COOPERSTOWN	586
EATON	371
FRANKLIN	590
GIBSON	657

Manitowoc County (a)	Customers End of Year (b)
Towns	
KOSSUTH	1,071
LIBERTY	655
MANITOWOC	503
MANITOWOC RAPIDS	1,078
MAPLE GROVE	372
MEEME	496
MISHICOT	617
NEWTON	1,118
ROCKLAND	514
SCHLESWIG	422
TWO CREEKS	244
TWO RIVERS	903
Total Towns:	**11,085**
Total Manitowoc County:	**14,498**
Marathon County	
Cities	
MOSINEE	2,201
SCHOFIELD	1,474
WAUSAU	19,724
Total Cities:	**23,399**
Villages	
BROKAW	184
EDGAR	736
FENWOOD	73
HATLEY	4
KRONENWETTER	3,038
MARATHON	809
ROTHSCHILD	2,687
STRATFORD	14
WESTON	7,084
Total Villages:	**14,629**
Towns	
BERGEN	345
BERLIN	444
BEVENT	184
CASSEL	381
CLEVELAND	600
DAY	20
EASTON	525
EAU PLEINE	284
ELDERON	112
EMMET	388
FRANKFORT	51
GREEN VALLEY	153

ELECTRIC CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Location (a)	Customers End of Year (b)
Marathon County	
Towns	
GUENTHER	53
HALSEY	94
HAMBURG	402
HARRISON	203
HEWITT	300
KNOWLTON	950
MAINE	1,108
MARATHON	479
MOSINEE	1,023
NORRIE	109
PLOVER	115
REID	590
RIB FALLS	444
RIB MOUNTAIN	3,318
RIETBROCK	323
RINGLE	701
STETTIN	1,148
TEXAS	791
WAUSAU	1,039
WESTON	233
WIEN	235
Total Towns:	**17,145**
Total Marathon County:	**55,173**
Marinette County	
Cities	
MARINETTE	6,132
PESHTIGO	1,838
Total Cities:	**7,970**
Villages	
COLEMAN	421
CRIVITZ	730
POUND	210
WAUSAUKEE	378
Total Villages:	**1,739**
Towns	
AMBERG	970
ATHELSTANE	1,047
BEAVER	428
BEECHER	996
DUNBAR	872
GOODMAN	783
GROVER	813
LAKE	947

Marinette County	Customers End of Year (b)
Towns	
MIDDLE INLET	892
NIAGARA	27
PEMBINE	985
PESHTIGO	2,111
PORTERFIELD	1,122
POUND	350
SILVER CLIFF	1,141
STEPHENSON	4,744
WAGNER	673
WAUSAUKEE	1,189
Total Towns:	**20,090**
Total Marinette County:	**29,799**
Oconto County	
Cities	
OCONTO	2,354
Total Cities:	**2,354**
Villages	
LENA	329
SURING	317
Total Villages:	**646**
Towns	
ABRAMS	287
BAGLEY	108
BRAZEAU	59
BREED	532
CHASE	918
DOTY	785
GILLETT	3
HOW	107
LAKEWOOD	1,570
LENA	71
LITTLE RIVER	432
LITTLE SUAMICO	1,281
MAPLE VALLEY	276
MORGAN	86
MOUNTAIN	1,362
OCONTO	265
OCONTO FALLS	74
PENSAUKEE	256
RIVERVIEW	1,672
SPRUCE	432

ELECTRIC CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Location (a)	Customers End of Year (b)
Oconto County	
Towns	
TOWNSEND	1,854
Total Towns:	**12,430**
Total Oconto County:	**15,430**
Oneida County	
Cities	
RHINELANDER	4,777
Total Cities:	**4,777**
Towns	
CASSIAN	1,248
CRESCENT	1,385
ENTERPRISE	431
HAZELHURST	1,273
LAKE TOMAHAWK	1,214
LITTLE RICE	491
LYNNE	27
MINOCQUA	5,435
MONICO	247
NEWBOLD	2,511
NOKOMIS	1,228
PELICAN	1,911
PIEHL	88
PINE LAKE	1,752
SCHOEPKE	645
STELLA	434
SUGAR CAMP	1,722
THREE LAKES	3,496
WOODBORO	813
WOODRUFF	2,063
Total Towns:	**28,414**
Total Oneida County:	**33,191**
Outagamie County	
Towns	
BUCHANAN	23
FREEDOM	15
KAUKAUNA	25
ONEIDA	161
SEYMOUR	6
Total Towns:	**230**
Total Outagamie County:	**230**

Location (a)	Customers End of Year (b)
Portage County	
Cities	
STEVENS POINT	11,727
Total Cities:	**11,727**
Villages	
JUNCTION CITY	232
PARK RIDGE	270
PLOVER	5,952
WHITING	821
Total Villages:	**7,275**
Towns	
ALBAN	8
ALMOND	241
AMHERST	4
BELMONT	236
BUENA VISTA	626
CARSON	481
DEWEY	147
EAU PLEINE	372
GRANT	25
HULL	2,590
LANARK	331
LINWOOD	514
NEW HOPE	10
PINE GROVE	593
PLOVER	1,072
SHARON	440
STOCKTON	206
Total Towns:	**7,896**
Total Portage County:	**26,898**
Shawano County	
Towns	
ANIWA	7
HUTCHINS	6
Total Towns:	**13**
Total Shawano County:	**13**
Vilas County	
Cities	
EAGLE RIVER	9
Total Cities:	**9**
Towns	
ARBOR VITAE	2,916
BOULDER JUNCTION	1,378
CLOVERLAND	1,153

ELECTRIC CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Location (a)	Customers End of Year (b)
Vilas County	
Towns	
CONOVER	31
LAC DU FLAMBEAU	3,298
LAND O LAKES	137
LINCOLN	2,300
PLUM LAKE	893
PRESQUE ISLE	348
SAINT GERMAIN	2,659
WASHINGTON	1,776
Total Towns:	**16,889**
Total Vilas County:	**16,898**
Waupaca County	
Cities	
WAUPACA	3,426
Total Cities:	**3,426**
Towns	
DAYTON	1,357
FARMINGTON	2,016
LIND	9
ROYALTON	23
SAINT LAWRENCE	25
WAUPACA	620
Total Towns:	**4,050**
Total Waupaca County:	**7,476**
Waushara County	
Towns	
PLAINFIELD	5
SAXEVILLE	1
Total Towns:	**6**
Total Waushara County:	**6**
Winnebago County	
Cities	
OSHKOSH	30,707
Total Cities:	**30,707**
Towns	
ALGOMA	2,757
BLACK WOLF	1,248
CLAYTON	1,625
MENASHA	37
NEENAH	29
NEKIMI	881
NEPEUSKUN	13

Winnebago County (a)	Customers End of Year (b)
Towns	
OMRO	3
OSHKOSH	1,590
UTICA	587
VINLAND	976
WINCHESTER	679
WINNECONNE	628
Total Towns:	**11,053**
Total Winnebago County:	**41,760**
Total Company:	**430,264**

ELECTRIC CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Electric Customers Served (Page E-40)

General footnotes

Wisconsin Electric Customers Served	430,264
Michigan Electric Customers Served	8,985
Total Electric Customers Served	439,249

GAS OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Gas			
Sales of Gas (480-484)	346,698,197	377,606,794	**1**
Total Sales of Gas	**346,698,197**	**377,606,794**	
Other Operating Revenues			
Forfeited Discounts (487)	1,060,183	1,361,656	**2**
Miscellaneous Service Revenues (488)	42,967	34,438	**3**
Transportation (489)	15,584,901	15,084,537	**4**
Rent from Property (493)	452	602	**5**
Other Gas Revenues (495)	2,236,997	1,481,077	**6**
Penalty Revenue (497)	0	0	**7**
Utility Revenue Incentive (PBR) (498)	0	0	**8**
Total Other Operating Revenues	**18,925,500**	**17,962,310**	
Total Operating Revenues	**365,623,697**	**395,569,104**	
Production Expenses			
Manufactured Gas Production Expenses (700-742)	277,688	277,688	**9**
Natural Gas Production Expenses (750-792)	0	0	**10**
Purchased Gas Expenses (804-813)	212,061,151	242,714,996	**11**
Total Production Expenses	**212,338,839**	**242,992,684**	
Operation and Maintenance Expenses			
Storage Expenses (840-848.3)	0	0	**12**
Transmission Expenses (850-867)	508,419	449,783	**13**
Distribution Expenses (870-894)	18,911,323	19,432,127	**14**
Customer Accounts Expenses (901-905)	11,581,622	14,388,169	**15**
Customer Service Expenses (907-910)	18,884,984	11,052,100	**16**
Sales Promotion Expenses (911-916)	0	0	**17**
Administrative and General Expenses (920-935)	24,843,768	26,906,629	**18**
Total Operation and Maintenance Expenses	**74,730,116**	**72,228,808**	
Other Operating Expenses			
Depreciation Expense (403)	21,206,995	20,819,121	**19**
Amortization Limited-Term Utility Investment (404)	1,166,290	2,215,199	**20**
Amortization of Other Utility Plant (405)	0	0	**21**
Amortization of Utility Plant Acquisition Adjustment (406)	0	0	**22**
Amortization of Property Losses (407.1)	0	0	**23**
Amortization of Conversion Expenses (407.2)	0	0	**24**
Regulatory Debits (407.3)	620,448	6,315	**25**
(Less) Regulatory Credits (407.4)	0	614,133	**26**
Taxes Other Than Income Taxes (408.1)	6,032,046	7,325,888	**27**
Income Taxes (409.1)	(5,409,783)	(1,367,646)	**28**
Provision for Deferred Income Taxes (410.1, 411.1)	21,572,559	17,020,619	**29**
Accretion Expense FERC (411.10)	0	0	**30**

GAS OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Other Operating Expenses			
Investment Tax Credit Adjustment (411.4)	(74,371)	(72,749)	**31**
Total Other Operating Expenses	**45,114,184**	**45,332,614**	
Total Operating Expenses	**332,183,139**	**360,554,106**	
NET OPERATING INCOME	**33,440,558**	**35,014,998**	

GAS EXPENSES

Report all amounts on the basis and in conformity with the uniform system of accounts and accounting directives prescribed by this commission. Allocate "Total Operations" amounts jurisdictionally between Wisconsin (PSCW) jurisdiction and all other jurisdiction.

Particulars (a)	Wisconsin Jurisdictional Operations Labor (b)	Wisconsin Jurisdictional Operations Other (c)	Other Jurisdictional Operations Labor (d)	Other Jurisdictional Operations Other (e)	Total Operations (f)	
Production Expenses						
Manufactured Gas Production Expenses (700-742)		273,259		4,429	**277,688**	1
Natural Gas Production Expenses (750-792)					**0**	2
Purchased Gas Expenses (804-813)	698,259	207,906,935	11,316	3,444,641	**212,061,151**	3
Total Production Expenses	**698,259**	**208,180,194**	**11,316**	**3,449,070**	**212,338,839**	
Operation and Maintenance Expenses						
Storage Expenses (840-848.3)					**0**	4
Transmission Expenses (850-867)	209,047	291,264	2,490	5,618	**508,419**	5
Distribution Expenses (870-894)	13,051,476	5,637,204	155,486	67,157	**18,911,323**	6
Customer Accounts Expenses (901-905)	5,742,803	5,683,359	98,775	56,685	**11,581,622**	7
Customer Service Expenses (907-910)	1,145,200	17,648,180	19,697	71,907	**18,884,984**	8
Sales Promotion Expenses (911-916)					**0**	9
Administrative and General Expenses (920-935)	6,023,840	18,486,429	81,958	251,541	**24,843,768**	10
Total Operation and Maintenance Expenses	**26,172,366**	**47,746,436**	**358,406**	**452,908**	**74,730,116**	
Other Operating Expenses						
Depreciation Expense (403)		21,014,712		192,283	**21,206,995**	11
Amortization Limited-Term Utility Investment (404)		1,151,086		15,204	**1,166,290**	12
Amortization of Other Utility Plant (405)					**0**	13
Amortization of Utility Plant Acquisition Adjustment (406)					**0**	14
Amortization of Property Losses (407.1)					**0**	15
Amortization of Conversion Expenses (407.2)					**0**	16
Regulatory Debits (407.3)		612,120		8,328	**620,448**	17
(Less) Regulatory Credits (407.4)					**0**	18
Taxes Other Than Income Taxes (408.1)		5,967,361		64,685	**6,032,046**	19
Income Taxes (409.1)		(3,105,511)		(2,304,272)	**(5,409,783)**	20
Provision for Deferred Income Taxes (410.1, 411.1)		21,486,207		86,352	**21,572,559**	21
Accretion Expense FERC (411.10)					**0**	22
Investment Tax Credit Adjustment (411.4)		(74,257)		(114)	**(74,371)**	23
Total Other Operating Expenses	**0**	**47,051,718**	**0**	**(1,937,534)**	**45,114,184**	
Total Operating Expenses	**26,870,625**	**302,978,348**	**369,722**	**1,964,444**	**332,183,139**	

SALES OF GAS BY RATE SCHEDULE

1. Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers and show totals for each account 480-484 incl.
2. Report average number of customers on basis of number of meters. Where meters are added for billing purposes, count one customer for each group of meters so added.
3. Compute averages on basis of 12 month end figures.
4. For industrial interruptible sales, report data by priority of interruption if not provided for by separate rate schedules.

Particulars (a)	Rate Schedule (b)	Average Number Customers (c)	Therms Sold (d)	Amount (e)	
Wisconsin Geographical Operations					
Residential Sales (480)					
	DECOUPLING			4,774,765	1
Non-Space Heating	GRG-3	6,574	2,720,427	3,013,697	2
	GCG-FST	92	32,817	37,166	3
	FBNG	69	54,805	45,286	4
	GCG-FS	5	9,043	7,855	5
Space Heating	GRG-3	265,000	198,079,360	202,777,204	6
	FBNG	7,074	6,079,155	4,979,811	7
	GCG-FST	2,404	2,674,457	2,649,103	8
	GCG-FS	2,138	7,750,949	6,483,502	9
	GCG-FM	23	650,059	480,341	10
Total Account 480:		**283,379**	**218,051,072**	**225,248,730**	
Commercial and Industrial Sales (481)					
	DECOUPLING			3,368,763	11
Commercial Non-Space Heating	GCGNF-M		13,047	9,439	12
	GCG-FST	523	310,765	327,222	13
	GCG-FS	323	1,865,307	1,507,898	14
	FBNG	6	21,202	12,833	15
Commercial Space Heating	GCG-FST	15,029	11,412,078	11,821,567	16
	GCG-FS	10,298	54,067,229	44,418,390	17
	FBNG	347	878,945	597,549	18
Industrial Non-Space Heating	GCG-FM	131	7,047,512	5,068,135	19
	GCG-FL	3	1,150,129	726,127	20
	GCGNF-M	0	26,596	17,397	21
Industrial Space Heating	GCG-FM	1,147	41,207,535	30,065,174	22
	GCG-FL	14	6,064,059	3,789,169	23
Other	CGC-IEGM		8,266	27,049	24
	GTDBAL			882,021	25
	GCG-IEGL		209,228	286,677	26
	GCG-TSL-CO		2,558,615	1,208,415	27
	GPDBU-S			3,999	28
	GCG-SOS-M	76	920,734	496,442	29
	GCG-IM	30	3,078,880	1,797,173	30
	GCG-IL	5	3,508,870	1,941,054	31
Total Account 481:		**27,932**	**134,348,997**	**108,372,493**	

SALES OF GAS BY RATE SCHEDULE

1. Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers and show totals for each account 480-484 incl.
2. Report average number of customers on basis of number of meters. Where meters are added for billing purposes, count one customer for each group of meters so added.
3. Compute averages on basis of 12 month end figures.
4. For industrial interruptible sales, report data by priority of interruption if not provided for by separate rate schedules.

Particulars (a)	Rate Schedule (b)	Average Number Customers (c)	Therms Sold (d)	Amount (e)	
Wisconsin Geographical Operations					
Sales for Resale (483)					
	NONE				32
Total Account 483:		**0**	**0**	**0**	
Interdepartmental Sales (484)					
Firm	RATE CLASS	1	13,885,842	8,837,923	33
Interruptible	NONE				34
Total Account 484:		**1**	**13,885,842**	**8,837,923**	
Total Sales of Gas		**311,312**	**366,285,911**	**342,459,146**	
Transportation (489)					
Transport	GCG-TM	215	19,384,603	2,037,735	35
	GCG-TL	160	109,174,000	6,175,011	36
	GCG-TMA	135	6,966,142	831,925	37
	GCG-TSL	30	134,603,521	5,048,702	38
	GCG-TSA	19	238,663	47,395	39
	GCG-TS	9	87,416	23,182	40
	GCG-TLA	2	717,786	49,071	41
	GCSR -8TSL	1	22,320,670	213,114	42
	GTCDGT	1	3,703,026	155,466	43
	GCSR-4TSL	1	11,536,721	231,103	44
	GCSR-7TSL	1	15,660,115	467,061	45
Total Account 489:		**574**	**324,392,663**	**15,279,765**	
Total Wisconsin		**311,886**	**690,678,574**	**357,738,911**	
Out-of-State Geographical Operations					
Residential Sales (480)					
Non-Space Heating	GRG-MI	73	39,371	30,351	46
	GCGS-MI	7	2,793	2,475	47
Space Heating	GRG-MI	4,738	3,952,234	2,876,952	48
	GCGS-MI	36	51,434	37,008	49
Total Account 480:		**4,854**	**4,045,832**	**2,946,786**	
Commercial and Industrial Sales (481)					
Commercial Non-Space Heating	GCGS-MI	9	20,976	14,666	50
Commercial Space Heating	GCGL-MI		147,961	96,086	51
	GCGS-MI	401	642,158	457,901	52

SALES OF GAS BY RATE SCHEDULE

1. Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers and show totals for each account 480-484 incl.
2. Report average number of customers on basis of number of meters. Where meters are added for billing purposes, count one customer for each group of meters so added.
3. Compute averages on basis of 12 month end figures.
4. For industrial interruptible sales, report data by priority of interruption if not provided for by separate rate schedules.

Particulars (a)	Rate Schedule (b)	Average Number Customers (c)	Therms Sold (d)	Amount (e)	
Out-of-State Geographical Operations					
Commercial and Industrial Sales (481)					
Industrial Non-Space Heating	NONE				**53**
Industrial Space Heating	GCGL-MI	39	979,854	654,187	**54**
	GCGS-MI	3	34,149	22,626	**55**
Other	CGTLCOMI				**56**
	GDBAL-MI			16,380	**57**
	CGTLCOMI			9,504	**58**
	CGTSLCOMI		38,877	20,915	**59**
Total Account 481:		**452**	**1,863,975**	**1,292,265**	
Sales for Resale (483)					
	NONE				**60**
Total Account 483:		**0**	**0**	**0**	
Interdepartmental Sales (484)					
Firm	NONE				**61**
Interruptible	NONE				**62**
Total Account 484:		**0**	**0**	**0**	
Total Sales of Gas		**5,306**	**5,909,807**	**4,239,051**	
Transportation (489)					
Transport	GCG-TSL-MI		7,194,429	217,513	**63**
	GCG-TL-MI	12	1,112,711	87,623	**64**
Total Account 489:		**12**	**8,307,140**	**305,136**	
Total Out-of-State		**5,318**	**14,216,947**	**4,544,187**	
	TOTAL THROUGHPUT	**317,204**	**704,895,521**	**362,283,098**	

OTHER OPERATING REVENUES (GAS)

1. Report succinct statement of the revenues in each account and show separate totals for each account.
2. Report name of lessee and description of property for major items of rent revenue. Group other rents less than $25,000 by classes.
3. For sales of water and water power, report name of purchaser, purpose for which water used and the development supplying water.
4. Report basis of charges for any interdepartmental rents.
5. Report details of major items in Acct. 456. Group items less than $25,000.

Particulars (a)	Amount (b)	
Wisconsin Geographical Operations		
Forfeited Discounts (487):		
LATE PAYMENT CHARGE	1,060,183	1
Total Forfeited Discounts (487)	**1,060,183**	
Miscellaneous Service Revenues (488):		
MISCELLANEOUS SERVICE REVENUES	41,087	2
Total Miscellaneous Service Revenues (488)	**41,087**	
Revenues from Transportation of Gas of Others (489):		
REVENUES FROM TRANSPORTATION OF GAS	15,279,765	3
Total Revenues from Transportation of Gas of Others (489)	**15,279,765**	
Rent from Gas Property (493):		
RENT FROM GAS PROPERTY	452	4
Total Rent from Gas Property (493)	**452**	
Other Gas Revenues (495):		
OTHER GAS REVENUES	849,588	5
WI GAS TRUE-UP - D1	2,731,366	6
WI GAS TRUE-UP - D2	123,433	7
WI GAS TRUE-UP - COMMODITY	(1,341,202)	8
WI GAS TRUE-UP - BALANCING	(181,739)	9
Total Other Gas Revenues (495)	**2,181,446**	
Penalty Revenue (497):		
NONE		10
Total Penalty Revenue (497)	**0**	
Utility Revenue Incentive (PBR) (498):		
NONE		11
Total Utility Revenue Incentive (PBR) (498)	**0**	
Total Wisconsin	**18,562,933**	
Out-of-State Geographical Operations		
Forfeited Discounts (487):		
NONE		12
Total Forfeited Discounts (487)	**0**	
Miscellaneous Service Revenues (488):		
MISCELLANEOUS SERVICE REVENUES	1,880	13
Total Miscellaneous Service Revenues (488)	**1,880**	
Revenues from Transportation of Gas of Others (489):		
REVENUES FROM TRANSPORTATION OF GAS	305,136	14
Total Revenues from Transportation of Gas of Others (489)	**305,136**	
Rent from Gas Property (493):		
NONE		15
Total Rent from Gas Property (493)	**0**	

OTHER OPERATING REVENUES (GAS)

1. Report succinct statement of the revenues in each account and show separate totals for each account.
2. Report name of lessee and description of property for major items of rent revenue. Group other rents less than $25,000 by classes.
3. For sales of water and water power, report name of purchaser, purpose for which water used and the development supplying water.
4. Report basis of charges for any interdepartmental rents.
5. Report details of major items in Acct. 456. Group items less than $25,000.

Particulars (a)	Amount (b)	
Out-of-State Geographical Operations		
Other Gas Revenues (495):		
OTHER GAS REVENUES	(258)	**16**
MI GAS TRUE-UP	55,809	**17**
Total Other Gas Revenues (495)	**55,551**	
Penalty Revenue (497):		
NONE		**18**
Total Penalty Revenue (497)	**0**	
Utility Revenue Incentive (PBR) (498):		
NONE		**19**
Total Utility Revenue Incentive (PBR) (498)	**0**	
Total Out-of-State	**362,567**	
TOTAL UTILITY	**18,925,500**	

GAS OPERATION AND MAINTENANCE EXPENSES

Particulars (a)	Labor Expense (b)	Other Expense (c)	Total Expense (d)	Last Year Total (e)		
MANUFACTURED GAS PRODUCTION EXPENSES						
Operation Supervision and Engineering (710)			**0**	0		**1**
Steam Expenses (711)			**0**	0		**2**
Other Power Expenses (712)			**0**	0		**3**
Liquefied Petroleum Gas Expenses (717)			**0**	0		**4**
Liquefied Petroleum Gas (728)			**0**	0		**5**
Miscellaneous Production Expenses (735)		277,688	**277,688**	277,688	*	**6**
Rents (736)			**0**	0		**7**
Maintenance Supervision and Engineering (740)			**0**	0		**8**
Maintenance of Structures and Improvements (741)			**0**	0		**9**
Maintenance of Production Equipment (742)			**0**	0		**10**
Total Manufactured Gas Production Expenses	**0**	**277,688**	**277,688**	**277,688**		
NATURAL GAS PRODUCTION EXPENSES						
Rents (783)			**0**	0		**11**
Total Natural Gas Production Expenses	**0**	**0**	**0**	**0**		
OTHER GAS SUPPLY EXPENSES						
Natural Gas City Gate Purchases (804)	559,352	211,037,964	**211,597,316**	242,189,792		**12**
Liquefied Natural Gas Purchases (804.1)			**0**	0		**13**
Total Other Gas Supply Expenses	**559,352**	**211,037,964**	**211,597,316**	**242,189,792**		
GAS TRANSMISSION EXPENSES						
Other Gas Purchases (805)			**0**	0		**14**
Total Gas Transmission Expenses	**0**	**0**	**0**	**0**		
OTHER GAS SUPPLY EXPENSES						
Purchased Gas Cost Adjustments (805.1)			**0**	0		**15**
Incremental Gas Cost Adjustments (805.2)			**0**	0		**16**
Exchange Gas (806)			**0**	0		**17**
Purchased Gas Expenses (807)			**0**	0		**18**
Gas Withdrawn from Storage -- Debit (808.1)			**0**	0		**19**
(Less) Gas Delivered to Storage -- Credit (808.2)			**0**	0		**20**
Withdrawals of Liquefied Natural Gas held for Processing -- debit (809.1)			**0**	0		**21**
(Less) Deliveries of Natural Gas for Processing -- Credit (809.2)			**0**	0		**22**
(Less) Gas Used for Compressor Station Fuel -- Credit (810)			**0**	0		**23**
(Less) Gas Used for products Extraction -- Credit (811)			**0**	0		**24**
(Less) Gas Used for Other Utility Operations -- Credit (812)			**0**	0		**25**

GAS OPERATION AND MAINTENANCE EXPENSES

Particulars (a)	Labor Expense (b)	Other Expense (c)	Total Expense (d)	Last Year Total (e)		
OTHER GAS SUPPLY EXPENSES						
Other Gas Supply Expenses (813)	150,223	313,612	**463,835**	525,204	*	**26**
Total Other Gas Supply Expenses	**150,223**	**313,612**	**463,835**	**525,204**		
OTHER STORAGE EXPENSES						
Operation Supervision and Engineering (840)			**0**	0		**27**
Operation Labor and Expenses (841)			**0**	0		**28**
Rents (842)			**0**	0		**29**
Fuel (842.1)			**0**	0		**30**
Power (842.2)			**0**	0		**31**
Gas Losses (842.3)			**0**	0		**32**
Maintenance Supervision and Engineering (843.1)			**0**	0		**33**
Maintenance of Structures and Improvements (843.2)			**0**	0		**34**
Maintenance of Gas Holders (843.3)			**0**	0		**35**
Maintenance of Purification Equipment (843.4)			**0**	0		**36**
Maintenance of Liquefaction Equipment (843.5)			**0**	0		**37**
Maintenance of Vaporizing Equipment (843.6)			**0**	0		**38**
Maintenance of Compressor Equipment (843.7)			**0**	0		**39**
Maintenance of Measuring and Regulating Station Equipment (843.8)			**0**	0		**40**
Maintenance of Other Equipment (843.9)			**0**	0		**41**
Total Other Storage Expenses	**0**	**0**	**0**	**0**		
TRANSMISSION EXPENSES						
Operation Supervision and Engineering (850)			**0**	0		**42**
System Control and Load Dispatching (851)			**0**	0		**43**
Communication System Expenses (852)			**0**	0		**44**
Compressor Station Labor and Expenses (853)			**0**	0		**45**
Gas for Compressor Station Fuel (854)			**0**	0		**46**
Other Fuel and Power for Compressor Stations (855)			**0**	0		**47**
Mains Expenses (856)	1,789	2,751	**4,540**	20,266		**48**
Measuring and Regulating Station Expenses (857)	121,588	113,047	**234,635**	202,575		**49**
Transmission and Compression of Gas by Others (858)			**0**	0		**50**
Other Expenses (859)		42,033	**42,033**	17,655		**51**
Rents (860)			**0**	0		**52**
Maintenance Supervision and Engineering (861)			**0**	0		**53**
Maintenance of Structures and Improvements (862)			**0**	0		**54**
Maintenance of Mains (863)			**0**	9,218		**55**
Maintenance of Compressor Station Equipment (864)			**0**	0		**56**
Maintenance of Measuring and Regulating Station Equipment (865)	88,160	139,051	**227,211**	200,069		**57**
Maintenance of Communication Equipment (866)			**0**	0		**58**

GAS OPERATION AND MAINTENANCE EXPENSES

Particulars (a)	Labor Expense (b)	Other Expense (c)	Total Expense (d)	Last Year Total (e)		
TRANSMISSION EXPENSES						
Maintenance of Other Equipment (867)			**0**	0		**59**
Total Transmission Expenses	**211,537**	**296,882**	**508,419**	**449,783**		
DISTRIBUTION EXPENSES						
Operation Supervision and Engineering (870)	3,128,039	165,621	**3,293,660**	4,035,757		**60**
Distribution Load Dispatching (871)	10,540	(34,966)	**(24,426)**	(17,693)	*	**61**
Compressor Station Labor and Expenses (872)			**0**	0		**62**
Compressor Station Fuel and Power (873)			**0**	0		**63**
Mains and Services Expenses (874)	1,963,570	745,485	**2,709,055**	2,387,589		**64**
Measuring and Regulating Station Expenses--General (875)	259,629	1,259,524	**1,519,153**	1,960,507		**65**
Measuring and Regulating Station Expenses--Industrial (876)			**0**	0		**66**
Measuring and Regulating Station Expenses--City Gate Check Stations (877)	144,156	98,726	**242,882**	161,445		**67**
Meter and House Regulator Expenses (878)	1,450,027	333,509	**1,783,536**	1,698,440		**68**
Customer Installations Expenses (879)			**0**	0		**69**
Other Expenses (880)	2,507,090	1,188,895	**3,695,985**	3,294,198		**70**
Rents (881)	191	7,720	**7,911**	7,654		**71**
Maintenance Supervision and Engineering (885)	303,467	9,990	**313,457**	303,123		**72**
Maintenance of Structures and Improvements (886)			**0**	0		**73**
Maintenance of Mains (887)	682,186	432,100	**1,114,286**	1,003,037		**74**
Maintenance of Compressor Station Equipment (888)			**0**	0		**75**
Maintenance of Measuring and Regulating Station Equipment--General (889)	238,442	261,693	**500,135**	513,855		**76**
Maintenance of Measuring and Regulating Station Equipment--industrial (890)			**0**	0		**77**
Maintenance of Measuring and Reg. Station Equip.--City Gate Check Stations (891)	62,331	152,497	**214,828**	183,719		**78**
Maintenance of Services (892)	850,951	719,709	**1,570,660**	1,480,477		**79**
Maintenance of Meters and House Regulators (893)	1,606,343	363,858	**1,970,201**	2,420,019		**80**
Maintenance of Other Equipment (894)		0	**0**	0		**81**
Total Distribution Expenses	**13,206,962**	**5,704,361**	**18,911,323**	**19,432,127**		
CUSTOMER ACCOUNTS EXPENSES						
Supervision (901)	456,724	1,296	**458,020**	950,068		**82**
Meter Reading Expenses (902)	274,802	65,310	**340,112**	353,363		**83**
Customer Records and Collection Expenses (903)	5,014,284	1,678,007	**6,692,291**	6,183,880		**84**
Uncollectible Accounts (904)		3,325,368	**3,325,368**	5,999,752		**85**
Miscellaneous Customer Accounts Expenses (905)	95,768	670,063	**765,831**	901,106		**86**
Total Customer Accounts Expenses	**5,841,578**	**5,740,044**	**11,581,622**	**14,388,169**		
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES						
Supervision (907)	113,445	68	**113,513**	470,277		**87**
Customer Assistance Expenses (908)	980,302	17,280,832	**18,261,134**	9,938,251	*	**88**

GAS OPERATION AND MAINTENANCE EXPENSES

Particulars (a)	Labor Expense (b)	Other Expense (c)	Total Expense (d)	Last Year Total (e)	
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
Informational and Instructional Advertising Expenses (909)	51,671	411,402	**463,073**	532,945	**89**
Miscellaneous Customer Service and Informational Expenses (910)	19,479	27,785	**47,264**	110,627	**90**
Total Customer Service and Informational Expenses	**1,164,897**	**17,720,087**	**18,884,984**	**11,052,100**	
SALES EXPENSES					
Supervision (911)			**0**	0	**91**
Demonstrating and Selling Expenses (912)			**0**	0	**92**
Advertising Expenses (913)			**0**	0	**93**
Miscellaneous Sales Expenses (916)			**0**	0	**94**
Total Sales Expenses	**0**	**0**	**0**	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	6,008,799	1,624,200	**7,632,999**	11,030,040	**95**
Office Supplies and Expenses (921)	107,558	1,402,120	**1,509,678**	2,741,515	**96**
(Less) Administrative Expenses Transferred -- Credit (922)			**0**	0	**97**
Outside Services Employed (923)		1,587,925	**1,587,925**	1,328,693	**98**
Property Insurance (924)		644,926	**644,926**	642,649	**99**
Injuries and Damages (925)	25,317	945,239	**970,556**	571,527	**100**
Employee Pensions and Benefits (926)	(66,549)	9,291,090	**9,224,541**	8,282,092	**101**
Franchise Requirements (927)			**0**	0	**102**
Regulatory Commission Expenses (928)		123,662	**123,662**	104,853	**103**
(Less) Duplicate Charges -- Credit (929)		1,173,757	**1,173,757**	1,410,511	**104**
General Advertising Expenses (930.1)	30,665	61,106	**91,771**	114,653	**105**
Miscellaneous General Expenses (930.2)		3,277,704	**3,277,704**	2,478,182	**106**
Rents (931)	8	953,674	**953,682**	1,022,936	**107**
Maintenance of General Plant (935)		81	**81**	0	**108**
Total Administrative and General Expenses	**6,105,798**	**18,737,970**	**24,843,768**	**26,906,629**	
Total Operation and Maintenance Expenses	**27,240,347**	**259,828,608**	**287,068,955**	**315,221,492**	

GAS OPERATION AND MAINTENANCE EXPENSES

Gas Operation and Maintenance Expenses (Page G-05)

General footnotes

Line 6 - Amortization of gas plant site cleanup costs and monitoring costs.

Line 26, Column (e) - Balance includes Other Expenses of $38 recorded in Account 824.

Line 61, Columns (c), (d), and (e) - Includes credits received for distribution load dispatching services provided to subsidiaries of Integrys Energy Group, Inc.

Line 88, Column (d) - Amount includes increased payments to Focus on Energy as agreed to with the PSCW.

DETAIL OF NATURAL GAS CITY GATE PURCHASES, ACCT. 804

Particulars (a)	Labor Expense (b)	Other Expense (c)	Total Expense (d)	Last Year Total (e)		
PURCHASED GAS EXPENSES						
Wages and Salaries (804.11)	559,352	(2,012)	**557,340**	507,879	*	**1**
Supplies and Expenses (804.12)		64,717	**64,717**	137,792		**2**
Miscellaneous Purchased Gas Expenses (804.13)		118,808	**118,808**	45,363		**3**
Gas Contract Reservation Fees (804.21)		6,078,335	**6,078,335**	4,502,122		**4**
Gas Contract Commodity Costs (804.22)		68,187,257	**68,187,257**	68,924,606		**5**
Spot Gas Commodity Costs (804.23)		91,353,127	**91,353,127**	81,678,625		**6**
Other Gas Purchases (804.24)		15,649,897	**15,649,897**	8,635,095		**7**
Gas Surcharges (804.25)			**0**	0		**8**
Financial Instruments Expenses (804.26)		2,083,610	**2,083,610**	298,235		**9**
Gas Purchase Miscellaneous Expenses (804.27)			**0**	0		**10**
Gas Costs for Opportunity Sales (804.28)			**0**	0		**11**
(Less) Purchased Gas Sold -- Credit (804.32)		17,320,385	**17,320,385**	7,757,945		**12**
(Less) Gas Commodity Cost Transferred to Storage -- Credit (804.33)		39,297,020	**39,297,020**	38,809,857		**13**
(Less) Gas Used in Utility Operations -- Credit (804.34)			**0**	0		**14**
(Less) Gas Used for Transmission Pumping & Compression -- Credit (804.35)			**0**	0		**15**
Total Purchased Gas Expenses	**559,352**	**126,916,334**	**127,475,686**	**118,161,915**		
TRANSMISSION EXPENSES						
Transmission Contract Reservation Fees (804.41)		30,729,626	**30,729,626**	31,063,405		**16**
Commodity Transmission Fees (804.42)		648,683	**648,683**	888,831		**17**
Gas Transmission Surcharges (804.43)			**0**	0		**18**
Gas Transmission Fuel Expense (804.44)		3,174,073	**3,174,073**	2,768,950		**19**
No-Notice Service Expenses (804.45)		1,204,959	**1,204,959**	1,388,973		**20**
Other Transmission Fees and Expenses (804.46)		(1,195)	**(1,195)**	4,265		**21**
Miscellaneous Transmission Expenses (804.48)			**0**	0		**22**
Penalties, Unauthorized Use and Overrun, Utility (804.49)		21,407	**21,407**	68,780		**23**
Penalties, Unauthorized Use and Overrun, End-User (804.51)			**0**	0		**24**
(Less) Transmission Services Sold -- Credit (804.52)		3,794,629	**3,794,629**	2,820,272		**25**
(Less) Gas Transmission Expenses Transferred to Storage -- Credit (804.53)		844,404	**844,404**	807,823		**26**
(Less) Gas Transmission Expense Used in Operations -- Credit (804.54)			**0**	0		**27**
Transmission Costs for Opportunity Sales (804.55)			**0**	0		**28**
Total Transmission Expenses	**0**	**31,138,520**	**31,138,520**	**32,555,109**		
STORAGE EXPENSES						
Storage Reservation Fees (804.61)		12,028,384	**12,028,384**	10,459,960		**29**
Stored Gas Costs for System Use (804.62)		41,260,900	**41,260,900**	81,617,105		**30**
Storage Penalties (804.63)			**0**	0		**31**
Stored Gas Costs for Opportunity Sales (804.64)			**0**	0		**32**
(Less) Storage Capacity Released or Sold -- Credit (804.72)		306,174	**306,174**	604,297		**33**
(Less) Stored Gas Sold -- Credit (804.73)			**0**	0		**34**
Total Storage Expenses	**0**	**52,983,110**	**52,983,110**	**91,472,768**		
Total Expenses - Account 804 - Excl Pipeline Refunds	**559,352**	**211,037,964**	**211,597,316**	**242,189,792**		
Pipeline Refunds (804.06)			**0**	0		**35**
Total Expenses - Account 804	**559,352**	**211,037,964**	**211,597,316**	**242,189,792**		

DETAIL OF NATURAL GAS CITY GATE PURCHASES, ACCT. 804

Detail of Natural Gas City Gate Purchases, Acct. 804 (Page G-06)

General footnotes

Labor for all the 804 accounts is reported on Line 1, Column (b).

GAS UTILITY PLANT IN SERVICE

1. Report below the original cost of utility plant in service according to the prescribed accounts.
2. Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
3. If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
4. If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	
INTANGIBLE PLANT				
Organization (301)	0			**1**
Franchises and Consents (302)	0			**2**
Miscellaneous Intangible Plant (303)	493,922		104,563	**3**
Total Intangible Plant	**493,922**	**0**	**104,563**	
MANUFACTURED GAS PRODUCTION PLANT				
Land and Land Rights (304)	0			**4**
Structures and Improvements (305)	0			**5**
Boiler Plant Equipment (306)	0			**6**
Other Power Equipment (307)	0			**7**
Coke Ovens (308)	0			**8**
Producer Gas Equipment (309)	0			**9**
Water Gas Generating Equipment (310)	0			**10**
Liquefied Petroleum Gas Equipment (311)	0			**11**
Oil Gas generating equipment (312)	0			**12**
Generating Equipment--Other Processes (313)	0			**13**
Coal, Coke, and Ash Handling Equipment (314)	0			**14**
Catalytic Cracking Equipment (315)	0			**15**
Other Reforming Equipment (316)	0			**16**
Purification Equipment (317)	0			**17**
Residual Refining Equipment (318)	0			**18**
Gas Mixing Equipment (319)	0			**19**
Other Equipment (320)	0			**20**
Total Manufactured Gas Production Plant	**0**	**0**	**0**	
NATURAL GAS STORAGE & PROCESSING - OTHER STORAGE PLANT				
Land and Land Rights (360)	0			**21**
Structures and Improvements (361)	0			**22**
Gas Holders (362)	0			**23**
Purification Equipment (363)	0			**24**
Liquifaction Equipment (363.1)	0			**25**
Vaporizing Equipment (363.2)	0			**26**
Compressor Equipment (363.3)	0			**27**
Measuring and Regulating Equipment (363.4)	0			**28**
Other Equipment (363.5)	0			**29**
Total Natural Gas Storage & Processing - Other Storage Plant	**0**	**0**	**0**	

GAS UTILITY PLANT IN SERVICE (cont.)

5. Column (f) is used to report the reclassifications or transfers within utility plant accounts.
6. Upon final disposition of Account 102, classify the plant balances according to prescribed accounts and include in column (f). The amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., should be reported in column (e).
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount, submit supplementary information reporting subaccount plant detail conforming to the requirements of this schedule.
8. Leased plant recorded in Account 101.1 should be further classified to the prescribed plant accounts.
9. For each transaction recorded in Account 102, describe the plant purchased or sold, identify the counterparty and date of transaction.

Account (a)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			389,359	3
	0	0	389,359	
Land and Land Rights (304)			0	4
Structures and Improvements (305)			0	5
Boiler Plant Equipment (306)			0	6
Other Power Equipment (307)			0	7
Coke Ovens (308)			0	8
Producer Gas Equipment (309)			0	9
Water Gas Generating Equipment (310)			0	10
Liquefied Petroleum Gas Equipment (311)			0	11
Oil Gas generating equipment (312)			0	12
Generating Equipment--Other Processes (313)			0	13
Coal, Coke, and Ash Handling Equipment (314)			0	14
Catalytic Cracking Equipment (315)			0	15
Other Reforming Equipment (316)			0	16
Purification Equipment (317)			0	17
Residual Refining Equipment (318)			0	18
Gas Mixing Equipment (319)			0	19
Other Equipment (320)			0	20
	0	0	0	
Land and Land Rights (360)			0	21
Structures and Improvements (361)			0	22
Gas Holders (362)			0	23
Purification Equipment (363)			0	24
Liquifaction Equipment (363.1)			0	25
Vaporizing Equipment (363.2)			0	26
Compressor Equipment (363.3)			0	27
Measuring and Regulating Equipment (363.4)			0	28
Other Equipment (363.5)			0	29
	0	0	0	

GAS UTILITY PLANT IN SERVICE

1. Report below the original cost of utility plant in service according to the prescribed accounts.
2. Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
3. If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
4. If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	
NATURAL GAS STORAGE & PROCESSING - BASE LOAD LNG TERMINALING AND PROCESSING PLNT				
Land and Land Rights (364.1)	0			**30**
Structures and Improvements (364.2)	0			**31**
LNG Processing Terminal Equipment (364.3)	0			**32**
LNG Transportation Equipment (364.4)	0			**33**
Measuring and Regulating Equipment (364.5)	0			**34**
Compressor Station Equipment (364.6)	0			**35**
Communication Equipment (364.7)	0			**36**
Other Equipment (364.8)	0			**37**
Total Natural Gas Storage & Processing - Base Load LNG Terminaling and Processing Plnt	**0**	**0**	**0**	
TRANSMISSION PLANT				
Land and Land Rights (365.1)	4,521,422	78,020		**38**
Rights-of-Way (365.2)	0			**39**
Structures and Improvements (366)	0			**40**
Mains (367)	44,864,961	92,258		**41**
Compressor Station Equipment (368)	0			**42**
Measuring and Regulating Station Equipment (369)	16,862,089	12,328	22,695	**43**
Communication Equipment (370)	0			**44**
Other Equipment (371)	0			**45**
Total Transmission Plant	**66,248,472**	**182,606**	**22,695**	
DISTRIBUTION PLANT				
Land and Land Rights (374)	1,464,611			**46**
Structures and Improvements (375)	168,471			**47**
Mains (376)	271,187,055	7,807,908	805,552	**48**
Compressor Station Equipment (377)	0			**49**
Meas. and Reg. Station Equipment - General (378)	8,834,920	7,238	270,926	**50**
Meas. and Reg. Station Equipment - Cty. Gate (379)	11,967,320	1,320,173	373,619	**51**
Services (380)	141,818,345	4,565,229	2,394,065	**52**
Meters (381)	91,926,891	3,811,221	3,110,338	**53**
Meter Installations (382)	0			**54**
House Regulators (383)	10,742,058	418,371	35,440	**55**
House Regulatory Installations (384)	0			**56**
Industrial Measuring and Regulating Station Equipment (385)	3,936,816	26,988	20,916	**57**
Other Property on Customers' Premises (386)	0			**58**
Other Equipment (387)	0			**59**
Asset Retirement Costs for Distribution Plant (388)	0			**60**
Total Distribution Plant	**542,046,487**	**17,957,128**	**7,010,856**	

GAS UTILITY PLANT IN SERVICE (cont.)

5. Column (f) is used to report the reclassifications or transfers within utility plant accounts.
6. Upon final disposition of Account 102, classify the plant balances according to prescribed accounts and include in column (f). The amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., should be reported in column (e).
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount, submit supplementary information reporting subaccount plant detail conforming to the requirements of this schedule.
8. Leased plant recorded in Account 101.1 should be further classified to the prescribed plant accounts.
9. For each transaction recorded in Account 102, describe the plant purchased or sold, identify the counterparty and date of transaction.

Account (a)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Land and Land Rights (364.1)			**0**	**30**
Structures and Improvements (364.2)			**0**	**31**
LNG Processing Terminal Equipment (364.3)			**0**	**32**
LNG Transportation Equipment (364.4)			**0**	**33**
Measuring and Regulating Equipment (364.5)			**0**	**34**
Compressor Station Equipment (364.6)			**0**	**35**
Communication Equipment (364.7)			**0**	**36**
Other Equipment (364.8)			**0**	**37**
	0	**0**	**0**	
Land and Land Rights (365.1)			**4,599,442**	**38**
Rights-of-Way (365.2)			**0**	**39**
Structures and Improvements (366)			**0**	**40**
Mains (367)		1	**44,957,220**	**41**
Compressor Station Equipment (368)			**0**	**42**
Measuring and Regulating Station Equipment (369)			**16,851,722**	**43**
Communication Equipment (370)			**0**	**44**
Other Equipment (371)			**0**	**45**
	0	**1**	**66,408,384**	
Land and Land Rights (374)			**1,464,611**	**46**
Structures and Improvements (375)			**168,471**	**47**
Mains (376)		(1)	**278,189,410**	**48**
Compressor Station Equipment (377)			**0**	**49**
Meas. and Reg. Station Equipment - General (378)		75,856	**8,647,088**	**50**
Meas. and Reg. Station Equipment - Cty. Gate (379)		(6,787)	**12,907,087**	**51**
Services (380)			**143,989,509**	**52**
Meters (381)			**92,627,774**	**53**
Meter Installations (382)			**0**	**54**
House Regulators (383)			**11,124,989**	**55**
House Regulatory Installations (384)			**0**	**56**
Industrial Measuring and Regulating Station Equipment (385)			**3,942,888**	**57**
Other Property on Customers' Premises (386)			**0**	**58**
Other Equipment (387)			**0**	**59**
Asset Retirement Costs for Distribution Plant (388)			**0**	**60**
	0	**69,068**	**553,061,827**	

GAS UTILITY PLANT IN SERVICE

1. Report below the original cost of utility plant in service according to the prescribed accounts.
2. Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
3. If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
4. If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	
GENERAL PLANT				
Land and Land Rights (389)	16,223			**61**
Structures and Improvements (390)	1,750,936	4,668		**62**
Office Furniture and Equipment (391)	217,077		54,395	**63**
Transportation Equipment (392)	0			**64**
Stores Equipment (393)	0			**65**
Tools, Shop and Garage Equipment (394)	3,049,543	101,480		**66**
Laboratory Equipment (395)	939,696	87,300		**67**
Power-Operated Equipment (396)	0			**68**
Communication Equipment (397)	4,876,978	213,967	276,834	**69**
Miscellaneous Equipment (398)	2,073			**70**
Other Tangible Property (399)	0			**71**
Asset Retirement Costs for General Plant (399.1)	0			**72**
Total General Plant	**10,852,526**	**407,415**	**331,229**	
Total for Accounts 101 and 106	**619,641,407**	**18,547,149**	**7,469,343**	
Gas Plant Purchased (102)	0			**73**
(Less) Gas Plant Sold (102)	0			**74**
Experimental Gas Plant Unclassified (103)	0			**75**
Total utility plant in service	**619,641,407**	**18,547,149**	**7,469,343**	

GAS UTILITY PLANT IN SERVICE (cont.)

5. Column (f) is used to report the reclassifications or transfers within utility plant accounts.
6. Upon final disposition of Account 102, classify the plant balances according to prescribed accounts and include in column (f). The amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., should be reported in column (e).
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount, submit supplementary information reporting subaccount plant detail conforming to the requirements of this schedule.
8. Leased plant recorded in Account 101.1 should be further classified to the prescribed plant accounts.
9. For each transaction recorded in Account 102, describe the plant purchased or sold, identify the counterparty and date of transaction.

Account (a)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Land and Land Rights (389)			**16,223**	**61**
Structures and Improvements (390)			**1,755,604**	**62**
Office Furniture and Equipment (391)		(41,864)	**120,818**	**63**
Transportation Equipment (392)			**0**	**64**
Stores Equipment (393)			**0**	**65**
Tools, Shop and Garage Equipment (394)			**3,151,023**	**66**
Laboratory Equipment (395)			**1,026,996**	**67**
Power-Operated Equipment (396)			**0**	**68**
Communication Equipment (397)		(82,183)	**4,731,928**	**69**
Miscellaneous Equipment (398)			**2,073**	**70**
Other Tangible Property (399)			**0**	**71**
Asset Retirement Costs for General Plant (399.1)			**0**	**72**
	0	**(124,047)**	**10,804,665**	
	0	**(54,978)**	**630,664,235**	
Gas Plant Purchased (102)			**0**	**73**
(Less) Gas Plant Sold (102)			**0**	**74**
Experimental Gas Plant Unclassified (103)			**0**	**75**
	0	**(54,978)**	**630,664,235**	

ACCUMULATED PROVISION FOR DEPRECIATION - GAS

Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Straight Line Rate % Used (c)	Accruals During Year: Straight Line Amount (d)	Accruals During Year: Additional Amount (e)	
INTANGIBLE PLANT					
Organization (301)	0				**1**
Franchises and Consents (302)	0				**2**
Miscellaneous Intangible Plant (303)	284,813	Various	95,142		**3**
Total Intangible Plant	**284,813**		**95,142**	**0**	
MANUFACTURED GAS PRODUCTION PLANT					
Land and Land Rights (304)	0				**4**
Structures and Improvements (305)	0				**5**
Boiler Plant Equipment (306)	0				**6**
Other Power Equipment (307)	0				**7**
Coke Ovens (308)	0				**8**
Producer Gas Equipment (309)	0				**9**
Water Gas Generating Equipment (310)	0				**10**
Liquefied Petroleum Gas Equipment (311)	0				**11**
Oil Gas generating equipment (312)	0				**12**
Generating Equipment--Other Processes (313)	0				**13**
Coal, Coke, and Ash Handling Equipment (314)	0				**14**
Catalytic Cracking Equipment (315)	0				**15**
Other Reforming Equipment (316)	0				**16**
Purification Equipment (317)	0				**17**
Residual Refining Equipment (318)	0				**18**
Gas Mixing Equipment (319)	0				**19**
Other Equipment (320)	0				**20**
Total Manufactured Gas Production Plant	**0**		**0**	**0**	
NATURAL GAS STORAGE & PROCESSING - OTHER STORAGE PLANT					
Land and Land Rights (360)	0				**21**
Structures and Improvements (361)	0				**22**
Gas Holders (362)	0				**23**
Purification Equipment (363)	0				**24**
Liquifaction Equipment (363.1)	0				**25**
Vaporizing Equipment (363.2)	0				**26**
Compressor Equipment (363.3)	0				**27**
Measuring and Regulating Equipment (363.4)	0				**28**
Other Equipment (363.5)	0				**29**
Total Natural Gas Storage & Processing - Other Storage Plant	**0**		**0**	**0**	
NATURAL GAS STORAGE & PROCESSING - BASE LOAD LNG TERMINALING AND PROCESSING PLNT					
Land and Land Rights (364.1)	0				**30**
Structures and Improvements (364.2)	0				**31**
LNG Processing Terminal Equipment (364.3)	0				**32**
LNG Transportation Equipment (364.4)	0				**33**

ACCUMULATED PROVISION FOR DEPRECIATION - GAS (cont.)

Account (a)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
301					**0**	**1**
302					**0**	**2**
303	104,563				**275,392**	**3**
	104,563	**0**	**0**	**0**	**275,392**	
304					**0**	**4**
305					**0**	**5**
306					**0**	**6**
307					**0**	**7**
308					**0**	**8**
309					**0**	**9**
310					**0**	**10**
311					**0**	**11**
312					**0**	**12**
313					**0**	**13**
314					**0**	**14**
315					**0**	**15**
316					**0**	**16**
317					**0**	**17**
318					**0**	**18**
319					**0**	**19**
320					**0**	**20**
	0	**0**	**0**	**0**	**0**	
360					**0**	**21**
361					**0**	**22**
362					**0**	**23**
363					**0**	**24**
363.1					**0**	**25**
363.2					**0**	**26**
363.3					**0**	**27**
363.4					**0**	**28**
363.5					**0**	**29**
	0	**0**	**0**	**0**	**0**	
364.1					**0**	**30**
364.2					**0**	**31**
364.3					**0**	**32**
364.4					**0**	**33**

ACCUMULATED PROVISION FOR DEPRECIATION - GAS

Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Straight Line Rate % Used (c)	Accruals During Year: Straight Line Amount (d)	Accruals During Year: Additional Amount (e)	
NATURAL GAS STORAGE & PROCESSING - BASE LOAD LNG TERMINALING AND PROCESSING PLNT					
Measuring and Regulating Equipment (364.5)	0				**34**
Compressor Station Equipment (364.6)	0				**35**
Communication Equipment (364.7)	0				**36**
Other Equipment (364.8)	0				**37**
Total Natural Gas Storage & Processing - Base Load LNG Terminaling and Processing Plnt	**0**		**0**	**0**	
TRANSMISSION PLANT					
Land and Land Rights (365.1)	0				**38**
Rights-of-Way (365.2)	0				**39**
Structures and Improvements (366)	0				**40**
Mains (367)	1,059,695	2.490%	1,117,777		**41**
Compressor Station Equipment (368)	0				**42**
Measuring and Regulating Station Equipment (369)	2,533,235	2.740%	462,214		**43**
Communication Equipment (370)	0				**44**
Other Equipment (371)	0				**45**
Total Transmission Plant	**3,592,930**		**1,579,991**	**0**	
DISTRIBUTION PLANT					
Land and Land Rights (374)	0				**46**
Structures and Improvements (375)	206,785	3.510%	1,365		**47**
Mains (376)	103,169,348	2.490%	6,828,241		**48**
Compressor Station Equipment (377)	0				**49**
Meas. and Reg. Station Equipment - General (378)	3,610,803	4.460%	394,383		**50**
Meas. and Reg. Station Equipment - Cty. Gate (379)	2,848,098	2.740%	329,019		**51**
Services (380)	87,892,408	3.510%	5,014,004		**52**
Meters (381)	38,182,182	Various	4,904,361		**53**
Meter Installations (382)	0				**54**
House Regulators (383)	5,079,190	2.620%	286,306		**55**
House Regulatory Installations (384)	0				**56**
Industrial Measuring and Regulating Station Equipment (385)	1,564,467	3.630%	143,192		**57**
Other Property on Customers' Premises (386)	0				**58**
Other Equipment (387)	0				**59**
Asset Retirement Costs for Distribution Plant (388)	0				**60**
Total Distribution Plant	**242,553,281**		**17,900,871**	**0**	
GENERAL PLANT					
Land and Land Rights (389)	0				**61**
Structures and Improvements (390)	577,625	2.320%	40,719		**62**
Office Furniture and Equipment (391)	149,146	5.000%	10,586		**63**
Transportation Equipment (392)	0				**64**
Stores Equipment (393)	0				**65**
Tools, Shop and Garage Equipment (394)	1,765,545	5.000%	104,515		**66**

ACCUMULATED PROVISION FOR DEPRECIATION - GAS (cont.)

Account (a)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364.5					**0**	**34**
364.6					**0**	**35**
364.7					**0**	**36**
364.8					**0**	**37**
	0	**0**	**0**	**0**	**0**	
365.1					**0**	**38**
365.2					**0**	**39**
366					**0**	**40**
367		1,350			**2,176,122**	**41**
368					**0**	**42**
369	22,695				**2,972,754**	**43**
370					**0**	**44**
371					**0**	**45**
	22,695	**1,350**	**0**	**0**	**5,148,876**	
374					**0**	**46**
375		207			**207,943**	**47**
376	805,552	230,205	25,644		**108,987,476**	**48**
377					**0**	**49**
378	270,926	6,666	(106)	28,637	**3,756,125**	**50**
379	373,619	11,487	1,296	(209)	**2,793,098**	**51**
380	2,394,065	999,988	438,961		**89,951,320**	**52**
381	3,110,338	10,894	28,166		**39,993,477**	**53**
382					**0**	**54**
383	35,440	2,697	5,668		**5,333,027**	**55**
384					**0**	**56**
385	20,916	329			**1,686,414**	**57**
386					**0**	**58**
387					**0**	**59**
388					**0**	**60**
	7,010,856	**1,262,473**	**499,629**	**28,428**	**252,708,880**	
389					**0**	**61**
390					**618,344**	**62**
391	54,395			(16,189)	**89,148**	**63**
392					**0**	**64**
393					**0**	**65**
394					**1,870,060**	**66**

ACCUMULATED PROVISION FOR DEPRECIATION - GAS

Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Straight Line Rate % Used (c)	Accruals During Year: Straight Line Amount (d)	Accruals During Year: Additional Amount (e)	
GENERAL PLANT					
Laboratory Equipment (395)	516,051	5.000%	41,733		**67**
Power-Operated Equipment (396)	0				**68**
Communication Equipment (397)	2,439,779	5.880%	279,482		**69**
Miscellaneous Equipment (398)	1,324	6.670%	138		**70**
Other Tangible Property (399)	0				**71**
Asset Retirement Costs for General Plant (399.1)	0				**72**
Retirement Work in Progress	0				**73**
Total General Plant	**5,449,470**		**477,173**	**0**	
Gas Plant Purchased (102)	0				**74**
(Less) Gas Plant Sold (102)	0				**75**
Experimental Gas Plant Unclassified (103)	0				**76**
Total accum. prov. for depreciation	**251,880,494**		**20,053,177**	**0**	

ACCUMULATED PROVISION FOR DEPRECIATION - GAS (cont.)

Account (a)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
395					**557,784**	**67**
396					**0**	**68**
397	276,834	6,062	2,187	(31,131)	**2,407,421**	**69**
398					**1,462**	**70**
399					**0**	**71**
399.1					**0**	**72**
RWIP					**0**	**73**
	331,229	**6,062**	**2,187**	**(47,320)**	**5,544,219**	
102					**0**	**74**
102b					**0**	**75**
103					**0**	**76**
	7,469,343	**1,269,885**	**501,816**	**(18,892)**	**263,677,367**	

GAS STORED (ACCOUNTS 117, 164.1, 164.2 AND 164.3)

1. If during the year, adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation for the reason for the adjustment, the MCF and dollar amount of the adjustment, and account charged or credited.
2. Give in a footnote, a concise statement of the facts and the accounting performed with respect to any enroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.
3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.
4. If the company has provided accumulated provision for stored gas, which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of FERC authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during the year.
5. Report pressure base of gas volumes as 14.73 psia at 60 Degrees F. (See Note 1)

Description (a)	Noncurrent (Acct. 117) (b)	Current (Acct. 164.1) (c)	LNG (Acct. 164.2) (d)	LNG (Acct. 164.3) (e)	Total (f)		
Balance at Beginning of Year	0	30,837,223	0	0	**30,837,223**	*	1
Gas Delivered to Storage		40,269,592			**40,269,592**		2
Gas Withdrawn from Storage (contra Account)		(40,565,350)			**(40,565,350)**		3
							4
Other Debits or Credits (Net)		0			**0**		5
Balance at End of Year	**0**	**30,541,465**	**0**	**0**	**30,541,465**		6
Therms		75,255,430			**75,255,430**		7
Amount per Therm	**0.000**	**0.406**	**0.000**	**0.000**	**0.406**		8

GAS STORED (ACCOUNTS 117, 164.1, 164.2 AND 164.3)

Gas Stored (Accounts 117, 164.1, 164.2 and 164.3) (Page G-11)

General footnotes

Line 3 - Does not include $74,921 of storage withdrawal fees expensed directly to Account 804.

DETAIL OF STORED GAS ACCOUNT (ACCOUNT 164.1)

1. If during the year, adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation for the reason for the adjustment, the MCF and dollar amount of the adjustment, and account charged or credited.
2. Give in a footnote, a concise statement of the facts and the accounting performed with respect to any enroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.
3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.
4. If the company has provided accumulated provision for stored gas, which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of FERC authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during the year.
5. Report pressure base of gas volumes as 14.73 psia at 60 Degrees F. (See Note 1)

Description (a)	Commodity Storage Fees Acct. 164.11 (b)	Commodity Injection Fees Acct. 164.12 (c)	Commodity Withdrawal Fees Acct. 164.13 (d)	Other Storage Fees Acct. 164.14 (e)	Stored Gas Withdrawn Acct. 164.16 (f)		
Balance at Beginning of Year	0	63,598	0	14,591	0	*	1
Gas Delivered to Storage		108,141		20,027			2
Gas Withdrawn from Storage (contra Account)		(93,658)		(22,814)			3
Other Debits or Credits (Net)							4
Balance at End of Year	**0**	**78,081**	**0**	**11,804**	**0**		5
Therms		75,255,430		75,225,430			6
Amount per Therm	**0.000**	**0.001**	**0.000**	**0.000**	**0.000**		7

Description (a)	Gas Commodity Costs Transferred to Storage - Debit Acct. 164.33 (g)	Gas Transmission Expense Transferred to Storage - Debit Acct. 164.53 (h)	Stored Gas Withdrawn for System Use Acct. 164.62 (i)	Stored Gas Forfeited Acct. 164.63 (j)	Total Acct. 164.1 (k)	
Balance at Beginning of Year	30,112,828	646,206	0	0	30,837,223	8
Gas Delivered to Storage	39,297,020	844,404			**40,269,592**	9
Gas Withdrawn from Storage (contra Account)	(39,598,384)	(850,494)			**(40,565,350)**	10
Other Debits or Credits (Net)					**0**	11
Balance at End of Year	**29,811,464**	**640,116**	**0**	**0**	**30,541,465**	12
Therms	75,255,430	75,255,430			75,255,430	13
Amount per Therm	**0.396**	**0.009**	**0.000**	**0.000**	**0.406**	14

DETAIL OF STORED GAS ACCOUNT (ACCOUNT 164.1)

Detail of Stored Gas Account (Account 164.1) (Page G-12)

General footnotes

Line 3 - Does not include $74,921 of storage withdrawal fees expensed directly to Account 804.

PURCHASED GAS

Report below the specified information for each point of metering.

Name of Vendor (a)	Point of Metering (b)	Type of Gas Purchased (c)	Therms of Gas Purchased (d)	Total Cost of Gas Purchased (e)		
ANR Pipeline		All Natural		25,249,181		1
Great Lakes Transmission		All Natural	0	106,170		2
Guardian Pipeline		All Natural	0	13,337,108		3
Various	See Footnotes	All Natural	363,435,310	170,487,998	*	4
Viking Gas Transmission		All Natural	0	1,675,993		5
Total:			**363,435,310**	**210,856,450**		

PURCHASED GAS (cont.)

Average Cost Per Therm of Gas Purchased (f)	Maximum Therms Purchased in One Day (g)	Date of Such Maximum Purchase (h)	Average BTU Content per Cubit Foot of Gas (i)		
					1
0.000	0		0.000		2
0.000	0		0.000		3
0.469	3,388,630	01/02/2010	10.080	*	4
0.000	0		0.000		5
0.580					

PURCHASED GAS

Purchased Gas (Page G-18)

General footnotes

Line 4, Column (d):

Point of Metering and Delivery	Therms of Gas Purchased
T-Pembine, Marinette County	2,822,010
C-De Pere, Brown County	3,711,730
T-Manitowoc Rapids, Manitowoc County - Manitowoc	20,831,470
T-Manitowoc, Manitowoc County - N. Manitowoc	12,427,030
T-Wausau, Marathon County - Wausau	21,097,590
T-Texas, Marathon County - N. Wausau	35,421,960
C-Mosinee, Marathon County - Mosinee	10,498,090
T-Centerville, Manitowoc County - Cleveland	689,440
T-Weston, Marathon County - S. Wausau	35,096,970
T-Wien, Marathon County - Edgar	3,550,700
V-Ashwaubenon, Brown County - Green Bay	47,392,640
T-Sheboygan, Sheboygan County	38,300,950
T-Sheboygan Falls, Sheboygan County - Plymouth	15,946,940
C-Two Rivers, Manitowoc County	7,924,510
T-Oshkosh, Winnebago County	36,929,520
T-Hull, Portage County - Stevens Point	25,579,740
T-Oconto, Oconto County	2,465,720
T-Peshtigo, Marinette County	5,253,100
T-Peshtigo, Marinette County - Marinette	18,650,640
T-Weston, Marathon County	3,073,210
T-Lena, Oconto County	4,208,280
T-Cato, Manitowoc County - Valders	9,710,200
T-Osceola, Fond du Lac County - State Boy's School	1,243,770
T-Pine River, Lincoln County - Merrill	2,256,740
T-Bradley, Lincoln County - Tomahawk	6,698,060
T-Eau Pleine, Portage County - Junction City	211,420
T-Wrightstown, Brown County	3,971,940
T-New Denmark, Brown County - Denmark	16,300,840
T-Herman, Sheboygan County - North Sheboygan	10,752,190
T-Pound, Marinette County - Coleman	2,467,570
T-Crescent, Oneida County - Rhinelander	20,493,300
T-Monico, Oneida County	7,159,470
T-Lincoln, Forest County - Crandon	1,261,130
T-Birch, Lincoln County - Lincoln Boy's School	285,720
T-Neenah, Winnebago County	1,700,270
T-Peshtigo, Marinette Count - West Marinette	2,617,570
T-Maple Valley, Oconto County - Suring	611,220
T-Oneida, Outagamie County - West Green Bay	50,576,710
T-Menominee, Menominee County, Michigan	14,897,780
T-Chilton, Calumet County	5,408,770
T-Goodman, Marinette County	288,040
T-Laona, Forest County	3,066,580
V-Greenbush, Sheboygan County - St. Cloud	611,460
V-Riverview, Oconto County - Crivitz	1,970,510
T-Centerville, Manitowoc County - Meeme	1,250,610
T-Stockton, Portage County - Rosholt	35,012,940
T-King, Lincoln County - Lake Nokomis	1,530,250
T-Pine River, Lincoln County - N. Merrill	4,569,260
T-Oshkosh Ripple, Winnebago County	25,783,570
C-West Green Bay, Brown County	28,774,070
C-Chilton, Calumet County	1,841,760
V-Denmark, Brown County	12,227,900
C-Sheboygan, Sheboygan County	19,983,600
C-Southwest Green Bay, Brown County	45,422,370
Total	692,829,830
Less Transport Gas	329,394,520
Total	363,435,310

PURCHASED GAS (cont.)

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GAS MAINS

1. Report mains separately by pipe material, diameter and either within or outside Wisconsin.
2. Identify pipe material as: I (Cast Iron), S (Steel), P (Plastic), Cu (Copper), F (Fiberglass), or O (Other).
3. Explain all reported adjustments as a schedule footnote.
4. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

Pipe Material (a)	Diameter in Inches (c)	Number of Feet: First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
Within Wisconsin							
Steel							
	0.750	11,056	257			**11,313**	1
	1.000	96				**96**	2
	1.250	851,397		4,612		**846,785**	3
	1.500	43				**43**	4
	2.000	3,339,590	1,675	54,771		**3,286,494**	5
	2.500	729				**729**	6
	3.000	664,392	1,426	9,396		**656,422**	7
	4.000	2,894,420	3,093	29,664		**2,867,849**	8
	6.000	1,179,391	3,403	12,005		**1,170,789**	9
	8.000	1,011,651	8,101	4,123	86,784	**1,102,413**	* 10
	10.000	30,981		499		**30,482**	11
	12.000	412,047		7,941		**404,106**	12
	14.000	172,323				**172,323**	13
	16.000	32,802				**32,802**	14
	20.000	55,000		20		**54,980**	15
Total:		**10,655,918**	**17,955**	**123,031**	**86,784**	**10,637,626**	
Plastic							
	0.500	258				**258**	16
	0.750	1,647				**1,647**	17
	1.000	207,707	4,748	84		**212,371**	18
	1.125	457				**457**	19
	1.250	153,069		322		**152,747**	20
	2.000	23,354,696	167,112	51,442		**23,470,366**	21
	3.000	2,208,334	140	3,873		**2,204,601**	22
	4.000	2,672,654	41,425	2,279		**2,711,800**	23
	6.000	1,480,398	69,195	6,909		**1,542,684**	24
	8.000	197,584	8,437	116		**205,905**	25
Total:		**30,276,804**	**291,057**	**65,025**	**0**	**30,502,836**	
Total Within Wisconsin		**40,932,722**	**309,012**	**188,056**	**86,784**	**41,140,462**	
Outside of Wisconsin							
Steel							
	1.250	18,096				**18,096**	26

GAS MAINS

1. Report mains separately by pipe material, diameter and either within or outside Wisconsin.
2. Identify pipe material as: I (Cast Iron), S (Steel), P (Plastic), Cu (Copper), F (Fiberglass), or O (Other).
3. Explain all reported adjustments as a schedule footnote.
4. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

Pipe Material (a)	Diameter in Inches (c)	Number of Feet: First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
Outside of Wisconsin							
Steel							
	2.000	123,151	9	23		**123,137**	**27**
	3.000	5,563		23		**5,540**	**28**
	4.000	22,060	3			**22,063**	**29**
	6.000	26,249		689		**25,560**	**30**
	8.000	8,005		2,469		**5,536**	**31**
	10.000	4,174				**4,174**	**32**
	12.000	4,671				**4,671**	**33**
	20.000	18				**18**	**34**
Total:		**211,987**	**12**	**3,204**	**0**	**208,795**	
Plastic							
	1.000	118				**118**	**35**
	1.250	2,112				**2,112**	**36**
	2.000	287,891	46			**287,937**	**37**
	3.000	29,264				**29,264**	**38**
	4.000	3,782				**3,782**	**39**
	6.000	2,706				**2,706**	**40**
	8.000	4,811	3,178			**7,989**	**41**
Total:		**330,684**	**3,224**	**0**	**0**	**333,908**	
Total Outside of Wisconsin		**542,671**	**3,236**	**3,204**	**0**	**542,703**	
Total Utility		**41,475,393**	**312,248**	**191,260**	**86,784**	**41,683,165**	

GAS MAINS

Gas Mains (Page G-20)

General footnotes

Line 10 - This adjustment is to reflect a 1997 agreement between Wisconsin Electric Power Company (WE Energies) and WPS to jointly own 86,784 feet of 8" Transmission Main from Watersmeet, Michigan to Conover, Wisconsin. The purpose was to bring in an additional system feed for both companies by tapping Great Lakes Transmission Company's pipeline. WE Energies agreed to construct the line and charge WPS $1.00 for its 38.46% interest in the pipeline. They also agreed that all future annual maintenance and/or capital construction costs incurred to maintain pipeline integrity would be split based on percentage of ownership.

GAS SERVICES

Number of services should include only those owned by utility.

Type/Size (a)	Total services first of year: Main to curb (b)	Total services first of year: On customers' premises (c)	Number added during year: Main to curb (d)	Number added during year: On customers' premises (e)		
Gas Services Located in Wisconsin						
2.000	0	289,867		3,619	*	1
2.500	0	315		4	*	2
4.000	0	52		3	*	3
	0	**290,234**	**0**	**3,626**		
Total Within Wisconsin	**0**	**290,234**	**0**	**3,626**		
Gas Services Located Outside Wisconsin						
2.000	0	5,062		74	*	4
2.500	0	11			*	5
4.000	0	2		1	*	6
	0	**5,075**	**0**	**75**		
Total Outside of Wisconsin	**0**	**5,075**	**0**	**75**		
Total Utility:	**0**	**295,309**	**0**	**3,701**		

GAS SERVICES (cont.)

Number retired during year		Adjustments during year		Total services end of year			
Main to curb (f)	On customers' premises (g)	Main to curb (h)	On customers' premises (i)	Main to curb (j)	On customers' premises (k)		
	2,296			0	291,190	*	1
	9			0	310	*	2
				0	55	*	3
0	**2,305**	**0**	**0**	**0**	**291,555**		
0	**2,305**	**0**	**0**	**0**	**291,555**		
	84			0	5,052	*	4
				0	11	*	5
	1			0	2	*	6
0	**85**	**0**	**0**	**0**	**5,065**		
0	**85**	**0**	**0**	**0**	**5,065**		
0	**2,390**	**0**	**0**	**0**	**296,620**		

GAS SERVICES

Gas Services (Page G-21)

General footnotes

Lines 1 - 6, Columns (b), (d), (f), (h), & (j) - Information no longer available.

Lines 1 & 4, Column (a) - 0-2 inches.

Lines 2 & 5, Column (a) - 2 1/2 - 4 inches.

Lines 3 & 6, Column (a) - Over 4 inches.

Have inactive services been retired in accordance with requirements of paragraph C of Account 380 of Uniform System of Accounts?

Yes.

Have inactive services been disconnected from the gas supply in accordance with section 192.727(g) of the Wisconsin Administrative Code?

Yes; but services with outside risers are cut off after 10 years in accordance with a waiver received from the PSCW.

GAS SERVICES (cont.)

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GAS METERS

Number of meters should include only those carried in Utility Plant Account 381.

Particulars (a)	Number End of Year (b)	
Diaphragmed meters (capacity at 1/2 inch water column pressure drop:		1
2,400 cu. ft. per hour or less	326,473	2
Over 2,400 cu. ft. per hour	2	3
Rotary meters	2,841	4
Orifice meters	57	5
Total end of year	**329,373**	6
		7
In stock	7,979	8
Locked meters on customers' premises		9
Regular meters in customers' use	321,278	10
Prepayment meters in customers' use		11
Meters in company use, included in Account 381	116	12
Total end of year (as above)	**329,373**	13
		14
No. of diaphragmed meters at end of year which compensate for temperature	326,475	15
Number of house regulators installed at end of year	312,098	16

SUMMARY OF GAS ACCOUNT & SYSTEM LOAD STATISTICS

Particulars (a)	Total All Systems Therms (b)	Wisconsin Operations Therms (c)	Out of State Operations Therms (d)	
GAS ACCOUNT				1
Gas produced (gross):				2
Propane - air	0			3
Other gas	0			4
Total gas produced	0	0	0	5
Gas purchased:				6
Natural	361,145,410	355,415,886	5,729,524	7
Other gas	0			8
Total gas purchased	361,145,410	355,415,886	5,729,524	9
Add: Gas withdrawn from storage	104,914,707	103,225,580	1,689,127	10
Less: Gas delivered to storage	97,137,893	95,573,973	1,563,920	11
Total	368,922,224	363,067,493	5,854,731	12
Transport gas received	332,537,688	318,320,741	14,216,947	13
Total gas delivered to mains	701,459,912	681,388,234	20,071,678	14
Gas sold				15
Gas sold (incl. interdepartmental)	372,195,717	366,285,910	5,909,807	16
Gas used by utility	1,489,903	1,465,678	24,225	17
Transport gas delivered	332,699,803	318,482,856	14,216,947	18
Total	706,385,423	686,234,444	20,150,979	19
Gas unaccounted for	(4,925,511)	(4,846,210)	(79,301)	20
				21
SYSTEM LOAD STATISTICS				22
Maximum send-out in any one day	3,388,630	3,388,630		23
Date of such maximum		01/02/2010		24
Maximum daily capacity:				25
Total manufactured-gas production capacity	0			26
Liquefied natural gas storage capacity	0			27
Maximum daily purchase capacity	4,842,220	4,842,220		28
Total maximum daily capacity	4,842,220	4,842,220	0	29
Monthly send-out:				30
January	71,178,744	71,178,744		31
February	54,898,577	54,898,577		32
March	37,782,514	37,782,514		33
April	21,666,495	21,666,495		34
May	15,075,952	15,075,952		35
June	9,688,887	9,688,887		36
July	10,125,721	10,125,721		37
August	11,945,733	11,945,733		38
September	11,140,846	11,140,846		39
October	19,401,411	19,401,411		40
November	40,068,218	40,068,218		41
December	65,949,126	65,949,126		42
Total send-out	368,922,224	368,922,224	0	43
Footnotes		*	*	44

SUMMARY OF GAS ACCOUNT & SYSTEM LOAD STATISTICS

Summary of Gas Account & System Load Statistics (Page G-24)

General footnotes

Apportioned by state using the percent of Michigan sales and company use to total purchases.

Statistics apply only to core market system load, not to total system throughput.

HIRSCHMAN-HERFINDAHL INDEX

The Hirschman-Herfindahl Index (HHI) is a measure of the degree to which competitors have entered utility markets. It is determined by summing the squared market percentages for a particular rate class. For example, if the utility sells 75% of the natural gas in a particular class, marketer A sells 20%, and marketer B sells 5%, the HHI for that class is:

$$75^2 + 20^2 + 5^2 = 5{,}625 + 400 + 25 = 6{,}050$$

If the utility sells all the natural gas in a class, the HHI for that class is 100 squared, or 10,000.

Class (a)	Schedules (b)	Hirschman-Herfindahl Index (c)	Is the Utility the Provider with the Largest Market Share? (d)		
Large/Super Large C&I Interruptible	GCG-IL, GCG-ISL, GCG-IEGL	10,000	Yes		1
Medium C&I Interruptible	GCG-IM, GCG-IEGM	10,000	Yes		2
Crop Drying	GCG-SOS-M, GCG-SOS-L	10,000	Yes		3
Residential Firm	GRG-3, FBNG	10,000	Yes		4
Small C&I Firm	GCG-FST, GCG-FS, GCG-TS, GCG-TSA, GPDBU-S	9,919	Yes		5
Medium C&I Firm	GCG-FM, GCGNF-M, GCG-TM, GCG-TMA, GASBU-M	4,889	Yes		6
Large/Super Large C&I Firm		3,018	No	*	7

HIRSCHMAN-HERFINDAHL INDEX

Hirschman-Herfindahl Index (Page G-25)

General footnotes

Line 7, Column (b) - GCG-FL, GCG-TL, GCG-TLA, GCG-TSL, GTCDGT, GCSR-#TSL, GASBU-L, GCG-TSL-CO

GAS CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Location (a)	Customers End of Year (b)
Brown County	
Cities	
DE PERE	8,439
GREEN BAY	38,020
Total Cities:	**46,459**
Villages	
ALLOUEZ	5,557
ASHWAUBENON	6,937
BELLEVUE	5,362
DENMARK	826
HOWARD	6,696
SUAMICO	4,046
WRIGHTSTOWN	975
Total Villages:	**30,399**
Towns	
EATON	220
GLENMORE	12
GREEN BAY	627
HOBART	2,112
HOLLAND	20
HUMBOLDT	277
LAWRENCE	1,411
LEDGEVIEW	2,131
MORRISON	209
NEW DENMARK	149
PITTSFIELD	670
ROCKLAND	298
SCOTT	1,377
WRIGHTSTOWN	476
Total Towns:	**9,989**
Total Brown County:	**86,847**
Calumet County	
Cities	
BRILLION	1,239
CHILTON	1,574
KIEL	175
NEW HOLSTEIN	1,340
Total Cities:	**4,328**
Villages	
HILBERT	476
POTTER	106
STOCKBRIDGE	270
Total Villages:	**852**

Location (a)	Customers End of Year (b)
Calumet County	
Towns	
BRILLION	377
BROTHERTOWN	269
CHARLESTOWN	106
CHILTON	96
HARRISON	58
NEW HOLSTEIN	207
RANTOUL	33
STOCKBRIDGE	263
WOODVILLE	11
Total Towns:	**1,420**
Total Calumet County:	**6,600**
Door County	
Cities	
STURGEON BAY	4,294
Total Cities:	**4,294**
Villages	
FORESTVILLE	203
Total Villages:	**203**
Towns	
BRUSSELS	108
FORESTVILLE	113
GARDNER	182
NASEWAUPEE	474
SEVASTOPOL	380
STURGEON BAY	7
UNION	229
Total Towns:	**1,493**
Total Door County:	**5,990**
Fond du Lac County	
Villages	
MOUNT CALVARY	204
SAINT CLOUD	160
Total Villages:	**364**
Towns	
CALUMET	278
FOREST	9
FRIENDSHIP	4
MARSHFIELD	133

GAS CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Location (a)	Customers End of Year (b)
Fond du Lac County	
Towns	
OSCEOLA	249
Total Towns:	**673**
Total Fond du Lac County:	**1,037**
Forest County	
Cities	
CRANDON	836
Total Cities:	**836**
Towns	
ARGONNE	138
BLACKWELL	38
CRANDON	32
HILES	257
LAONA	512
LINCOLN	53
WABENO	543
Total Towns:	**1,573**
Total Forest County:	**2,409**
Kewaunee County	
Cities	
ALGOMA	1,578
KEWAUNEE	1,225
Total Cities:	**2,803**
Villages	
CASCO	244
LUXEMBURG	1,008
Total Villages:	**1,252**
Towns	
AHNAPEE	21
CASCO	92
FRANKLIN	81
LUXEMBURG	155
MONTPELIER	111
PIERCE	186
RED RIVER	231
WEST KEWAUNEE	35
Total Towns:	**912**
Total Kewaunee County:	**4,967**
Langlade County	
Villages	
WHITE LAKE	150
Total Villages:	**150**

Location (a)	Customers End of Year (b)
Langlade County	
Towns	
ELCHO	710
EVERGREEN	58
POLAR	38
UPHAM	344
WOLF RIVER	110
Total Towns:	**1,260**
Total Langlade County:	**1,410**
Lincoln County	
Cities	
MERRILL	3,918
TOMAHAWK	1,605
Total Cities:	**5,523**
Towns	
BIRCH	1
BRADLEY	1,180
KING	336
MERRILL	853
PINE RIVER	242
ROCK FALLS	1
SCOTT	141
TOMAHAWK	41
Total Towns:	**2,795**
Total Lincoln County:	**8,318**
Manitowoc County	
Cities	
KIEL	1,342
MANITOWOC	14,093
TWO RIVERS	5,087
Total Cities:	**20,522**
Villages	
CLEVELAND	630
FRANCIS CREEK	284
KELLNERSVILLE	159
MARIBEL	141
MISHICOT	603
REEDSVILLE	488
SAINT NAZIANZ	320
VALDERS	434
WHITELAW	319
Total Villages:	**3,378**
Towns	
CATO	144

GAS CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Location (a)	Customers End of Year (b)
Manitowoc County	
Towns	
CENTERVILLE	15
COOPERSTOWN	75
EATON	7
FRANKLIN	62
KOSSUTH	491
LIBERTY	178
MANITOWOC	485
MANITOWOC RAPIDS	798
MAPLE GROVE	38
MEEME	234
MISHICOT	106
NEWTON	729
ROCKLAND	130
SCHLESWIG	316
TWO RIVERS	574
Total Towns:	**4,382**
Total Manitowoc County:	**28,282**
Marathon County	
Cities	
MOSINEE	1,749
SCHOFIELD	1,066
WAUSAU	15,042
Total Cities:	**17,857**
Villages	
BROKAW	75
EDGAR	574
HATLEY	250
KRONENWETTER	2,213
MARATHON	618
ROTHSCHILD	1,986
WESTON	5,268
Total Villages:	**10,984**
Towns	
BERGEN	66
CASSEL	44
EASTON	2
EAU PLEINE	1
ELDERON	62
GUENTHER	3
KNOWLTON	699
MAINE	447
MARATHON	13
MOSINEE	566

Marathon County	Customers End of Year (b)
Towns	
NORRIE	47
REID	131
RIB FALLS	52
RIB MOUNTAIN	2,844
RIETBROCK	47
RINGLE	250
STETTIN	541
TEXAS	154
WAUSAU	400
WESTON	109
WIEN	25
Total Towns:	**6,503**
Total Marathon County:	**35,344**
Marinette County	
Cities	
MARINETTE	4,954
PESHTIGO	1,339
Total Cities:	**6,293**
Villages	
COLEMAN	347
CRIVITZ	491
POUND	152
WAUSAUKEE	241
Total Villages:	**1,231**
Towns	
BEAVER	32
GOODMAN	207
GROVER	47
LAKE	221
MIDDLE INLET	115
PEMBINE	1
PESHTIGO	1,439
PORTERFIELD	411
POUND	134
STEPHENSON	680
WAUSAUKEE	56
Total Towns:	**3,343**
Total Marinette County:	**10,867**
Oconto County	
Cities	
OCONTO	1,885
Total Cities:	**1,885**
Villages	
LENA	261

GAS CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Location (a)	Customers End of Year (b)
Oconto County	
Villages	
SURING	244
Total Villages:	**505**
Towns	
ABRAMS	157
BAGLEY	90
BRAZEAU	699
BREED	87
CHASE	8
DOTY	189
HOW	1
LAKEWOOD	823
LENA	33
LITTLE RIVER	42
LITTLE SUAMICO	1,198
MAPLE VALLEY	81
MOUNTAIN	614
OCONTO	102
PENSAUKEE	8
RIVERVIEW	777
SPRUCE	223
STILES	2
TOWNSEND	948
Total Towns:	**6,082**
Total Oconto County:	**8,472**
Oneida County	
Cities	
RHINELANDER	3,631
Total Cities:	**3,631**
Towns	
CASSIAN	9
CRESCENT	847
ENTERPRISE	190
HAZELHURST	259
LAKE TOMAHAWK	348
MINOCQUA	2,815
MONICO	110
NEWBOLD	1,030
NOKOMIS	717
PELICAN	1,238
PIEHL	5
PINE LAKE	1,261
SCHOEPKE	289
STELLA	182

Oneida County (a)	Customers End of Year (b)
Towns	
SUGAR CAMP	624
THREE LAKES	1,637
WOODBORO	271
WOODRUFF	1,116
Total Towns:	**12,948**
Total Oneida County:	**16,579**
Outagamie County	
Villages	
NICHOLS	55
WRIGHTSTOWN	52
Total Villages:	**107**
Towns	
CICERO	24
KAUKAUNA	68
ONEIDA	771
SEYMOUR	21
Total Towns:	**884**
Total Outagamie County:	**991**
Portage County	
Cities	
STEVENS POINT	8,755
Total Cities:	**8,755**
Villages	
ALMOND	127
JUNCTION CITY	190
PARK RIDGE	256
PLOVER	4,262
ROSHOLT	191
WHITING	697
Total Villages:	**5,723**
Towns	
ALBAN	58
ALMOND	24
BUENA VISTA	54
CARSON	64
DEWEY	102
EAU PLEINE	98
HULL	1,918
LINWOOD	46
PINE GROVE	133
PLOVER	801
SHARON	229

GAS CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Location (a)	Customers End of Year (b)
Portage County	
Towns	
STOCKTON	550
Total Towns:	**4,077**
Total Portage County:	**18,555**
Shawano County	
Villages	
BIRNAMWOOD	304
ELAND	81
TIGERTON	316
WITTENBERG	461
Total Villages:	**1,162**
Towns	
ANIWA	9
BIRNAMWOOD	38
FAIRBANKS	20
LESSOR	52
MAPLE GROVE	34
MORRIS	1
NAVARINO	32
WITTENBERG	112
Total Towns:	**298**
Total Shawano County:	**1,460**
Sheboygan County	
Cities	
PLYMOUTH	3,341
SHEBOYGAN	20,052
SHEBOYGAN FALLS	3,204
Total Cities:	**26,597**
Villages	
ELKHART LAKE	748
GLENBEULAH	203
HOWARDS GROVE	1,238
KOHLER	955
Total Villages:	**3,144**
Towns	
GREENBUSH	114
HERMAN	221
LIMA	147
MITCHELL	1
MOSEL	197
PLYMOUTH	693
RHINE	502
RUSSELL	16

Sheboygan County Towns	Customers End of Year (b)
SHEBOYGAN	2,986
SHEBOYGAN FALLS	475
WILSON	1,285
Total Towns:	**6,637**
Total Sheboygan County:	**36,378**
Vilas County	
Cities	
EAGLE RIVER	908
Total Cities:	**908**
Towns	
ARBOR VITAE	1,873
CLOVERLAND	239
LINCOLN	1,602
PHELPS	4
SAINT GERMAIN	871
WASHINGTON	1,129
Total Towns:	**5,718**
Total Vilas County:	**6,626**
Winnebago County	
Cities	
NEENAH	17
OSHKOSH	23,685
Total Cities:	**23,702**
Towns	
ALGOMA	2,585
BLACK WOLF	1,029
CLAYTON	898
NEENAH	47
NEKIMI	425
OMRO	1
OSHKOSH	1,254
UTICA	263
VINLAND	545
WINCHESTER	366
WINNECONNE	469
WOLF RIVER	155
Total Towns:	**8,037**
Total Winnebago County:	**31,739**
Total Company:	**312,871**

GAS CUSTOMERS SERVED

Number of customers in each city, village and town supplied directly with service by reporting utility at end of year.

Gas Customers Served (Page G-26)

General footnotes

Wisconsin Gas Customers Served	312,871
Michigan Gas Customers Served	5,305
Total Gas Customers Served	318,176

APPENDIX

The following items shall be attached to the completed report:

Notes to Financial Statements

Service Territory Maps

(For 2010 report:) If you normally complete any of the following schedules, please attach a copy:

- Electric Plant Leased to Others (FERC p. 213)
- Nonutility Property (FERC p. 221)
- Extraordinary Property Losses (FERC p. 230)
- Unrecovered Plant and Regulatory Study Costs (FERC p. 230)
- Depreciation and Amortization of Electric Plant (FERC pp. 336-337)
- Common Utility Plant and Expenses (FERC p. 356)
- Pumped Storage Generating Plant Statistics (Large Plants) (FERC pp. 408-409)

Other documentation you are requested to provide.

APPENDIX

The following items shall be attached to the completed report:

Notes to Financial Statements

Service Territory Maps

(For 2010 report:) If you normally complete any of the following schedules, please attach a copy:

Electric Plant Leased to Others (FERC p. 213) None

Nonutility Property (FERC p. 221)

Extraordinary Property Losses (FERC p. 230) None

Unrecovered Plant and Regulatory Study Costs (FERC p. 230) None

Depreciation and Amortization of Electric Plant (FERC pp. 336-337) Page 337-None

Common Utility Plant and Expenses (FERC p. 356)

Pumped Storage Generating Plant Statistics (Large Plants) (FERC pp. 408-409) None

Other documentation you are requested to provide.

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/18/2011	End of 2010/Q4

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Cormmission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION.

Acronyms Used in this Report

AFUDC	Allowance for Funds Used During Construction
ASC	Accounting Standards Codification
ATC	American Transmission Company LLC
EPA	United States Environmental Protection Agency
ESOP	Employee Stock Ownership Plan
FASB	Financial Accounting Standards Board
FERC	Federal Energy Regulatory Commission
GAAP	United States Generally Accepted Accounting Principles
IBS	Integrys Business Support, LLC
IRS	United States Internal Revenue Service
KNPP	Kewaunee Nuclear Power Plant
MISO	Midwest Independent Transmission System Operator, Inc.
MPSC	Michigan Public Service Commission
N/A	Not Applicable
NYMEX	New York Mercantile Exchange
PEC	Peoples Energy Corporation
PSCW	Public Service Commission of Wisconsin
RTO	Regional Transmission Organization
SEC	United States Securities and Exchange Commission
SFAS	Statement of Financial Accounting Standards
UPPCO	Upper Peninsula Power Company
WDNR	Wisconsin Department of Natural Resources
WPS	Wisconsin Public Service Corporation
WRPC	Wisconsin River Power Company

WISCONSIN PUBLIC SERVICE CORPORATION
SUPPLEMENTAL NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010

Notes A-E below are supplemental notes to the following Notes 1-21, modified for the requirements of the FERC, included in the Wisconsin Public Service Corporation Form 10-K.

NOTE A--FERC FORM 1 REPORTING COMPARED TO SEC REPORTING IN ACCORDANCE WITH GAAP

The accompanying financial statements have been prepared in accordance with the accounting requirements of the FERC as set forth in the Uniform System of Accounts and accounting releases, which differ from GAAP. As required by the FERC, WPS classifies certain items in its 2010 Form 1 in a manner different than the presentation in the SEC Form 10-K, as described below. These items have no impact on the reported net income.

- Removal costs that do not have an associated legal obligation are recognized as a component of accumulated depreciation, whereas these costs are recognized for GAAP as a regulatory liability.
- WPS accounts for its investment in majority-owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues, and expenses of these subsidiaries, as required by GAAP.
- Accumulated deferred income taxes are reported as deferred debits and deferred credits and are not netted into short-term or long-term classifications as required by GAAP.
- The FERC requires transactions for the real-time and day-ahead RTO administered energy markets to be separately reported for each hour on the statement of income, whereas WPS combines the transactions of these two markets for a given hour for GAAP reporting purposes.
- Unrealized gains and losses on derivative instruments and other costs related to a gas fixed bill program are reported as miscellaneous non-operating income and other deductions rather than revenue and operating and maintenance expenses as required by GAAP.
- The FERC financial statement presentation reports unamortized loss on reacquired debt and energy costs receivable or refundable through rate adjustments as deferred debits and current assets and liabilities whereas the GAAP financial statement presentation reports these balances as regulatory assets and liabilities.
- The GAAP financial statements are reported in accordance with the Income Taxes Topic of the FASB ASC, whereas the Form 1 is reported in accordance with the FERC-issued accounting guidance. As such, in the Form 1, WPS recognizes deferred income taxes based on the difference between positions taken in tax returns filed and amounts reported in the financial statements and does not report interest and penalties on tax deficiencies as income tax expense.
- Under provisions of the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 (the 2010 Act), beginning in 2013, a portion of WPS's expenditures for retiree prescription drug coverage would not be tax deductible. While these future prescription drug expenditures had yet to be realized at the date of the enactment, the cost had been accrued in prior years. Therefore, a deferred tax benefit and asset had been recorded in periods prior to the date of enactment of the 2010 Act. On the date of enactment in first quarter of 2010, a re-measurement of the deferred tax asset was triggered. On April 8, 2010, a joint filing was sent to the PSCW to request deferral of anticipated and potential costs of each utility having to comply with the 2010 Act, including the re-measurement of deferred taxes. On December 16, 2010, the PSCW authorized deferral in Order 5-GF-195, but the authorization is subject to review and each utility satisfying three conditions in seeking recovery of those deferrals in future rate cases. Account 182.3 in this filing reflects deferral of re-measurement of the deferred tax asset for future benefit costs. The deferral authorized in Order 5-GF-195 is reflected in the FERC Form 1 following the principles of full normalization and average rate assumption method that has been consistently used by WPS to account for re-measurement of deferred taxes in similar cases. This is the accounting treatment WPS requested in the 2011 rate

case, that PSCW staff reviewed, but delayed a recommendation per WPS's request pending the PSCW's decision on the Utilities joint deferral request. This is the accounting treatment and amortization WPS intends to propose in seeking recovery in our next rate case filing. In the GAAP financial statements, the deferral was not reflected in the regulatory asset balance.

NOTE B--GAIN OR LOSS ON REACQUIRED BONDS

WPS occasionally repurchases bonds. The gain or loss on this type of repurchase is deferred on the balance sheet and amortized to the income statement consistent with rate treatment as directed by the PSCW.

WPS repurchased its 8.20% Series Due 2012 bonds in 1993. Deferral of the loss on reacquired debt is recorded in Account 189 and amortized to the income statement on a revenue neutral basis as directed by the PSCW. The following deferral was outstanding as of December 31, 2010, and December 31, 2009:

Year	Series	Repurchased	December 31, 2010	December 31, 2009
1993	8.20%	$45,000,000	$402,595	$504,307

NOTE C--INCOME TAXES

WPS accounts for income taxes using the liability method. Under this method, deferred income taxes have been recorded using currently enacted tax rates for the differences between the tax basis of assets and liabilities and the basis reported in the financial statements. Due to the effects of regulation on WPS, certain adjustments made to deferred income taxes are recorded as regulatory assets or liabilities. Tax refunds or additional taxes due are deferred and returned to or collected from ratepayers.

Investment tax credits, which have been used to reduce our federal and state income taxes payable, have been deferred for financial reporting purposes. These deferred investment tax credits are being amortized over the useful lives of the related property.

Integrys Energy Group, Inc., parent company of WPS, files a consolidated United States income tax return that includes domestic subsidiaries in which its ownership is 80 percent or more. Integrys Energy Group and its consolidated subsidiaries, including WPS, are parties to a tax allocation arrangement under which each entity determines its income tax provision on a stand-alone basis, after which effects of federal consolidation are accounted for.

For tax year 2004, Integrys Energy Group elected on behalf of WPS not to take bonus depreciation on the consolidated return for that year. To keep WPS whole, Integrys Energy Group advanced WPS the tax benefit forgone so as not to harm the rate payers. This advance will be paid down by WPS to Integrys Energy Group over the depreciation unwind period of the assets eligible for the forgone bonus, thus creating the same effect at WPS as if bonus depreciation had been taken in 2004. The balance due to Integrys Energy Group was $9.0 million and $10.5 million at December 31, 2010, and 2009, respectively, and is recorded in Account 253, less the amount due in one year, which is recorded in Account 234.

For tax years beginning after December 31, 2008, WPS filed three separate requests with the IRS to change its tax accounting method of accounting. All three method changes were simply a matter of changing when a tax deduction was allowed for expenditures classified as capital for financial accounting purposes. Two methods were filed under automatic procedures and consent was not required to begin using those two methods, so the impact was reflected in our ending 2009 and beginning 2010 deferred tax balances. One method was filed under manual procedures and consent of the IRS Commission was not granted until fourth quarter 2010, which, along with the extension and expansion of bonus depreciation, caused a significant increase in WPS's plant-related deferred tax liability. IRS consent, or the fact that the change in method of accounting is an automatic change, only means WPS can begin using the new method in its tax and other filings, the IRS could modify the method or adjust the results in future audits beginning with 2009 Federal income tax filings.

In third quarter 2010, a federal tax law was enacted that extended 50% bonus depreciation deduction to assets placed in service during 2010. In fourth quarter 2010, a federal tax law was enacted that increased the bonus depreciation deduction to 100% for assets placed in service after September 8, 2010, and before December 31, 2011. Not all assets placed in service qualify for bonus depreciation, and not all assets placed in service between September 8, 2010, and December 31, 2011, will qualify for 100% and instead will qualify for 50% bonus depreciation. December 31, 2010 deferred tax balances reflect the bonus depreciation deductions that WPS expects to claim in filing its 2010 federal income tax return.

WPS, as a member of the Integrys Energy consolidated group, currently has an audit examination open for the 2006 through 2008 tax years with the IRS.

NOTE D--RECONCILIATION FOR CASH FLOWS STATEMENT

The balance in cash and cash equivalents consists of the items shown below.

	December 31, 2010	December 31, 2009
Cash	$ 4,829,981	$ 5,328,062
Special Deposits	3,921,663	246,958
Working Funds	32,250	47,050
Temporary Cash Investments	65,600,168	375,000
Total	$ 74,384,062	$ 5,997,070

NOTE E--RETAINED EARNINGS RESTRICTIONS

WPS maintains restricted retained earnings for the Amortization Reserve, Federal as required by the FERC under Docket RM76-1, Order 55. As prescribed by the PSCW, WPS may not pay normal common stock dividends of more than 103% of the previous year's common stock dividend without PSCW approval. In addition, WPS's Restated Articles of Incorporation limit the amount of common stock dividends that WPS can pay to certain percentages of its prior 12-month net income, if its common stock and common stock surplus accounts constitute less than 25% of its total capitalization.

WISCONSIN PUBLIC SERVICE CORPORATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010

The following Notes 1-21, modified for the requirements of the FERC, are included in the Wisconsin Public Service Corporation Annual Report.

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Nature of Operations--WPS is a regulated electric and natural gas utility, serving customers in northeastern Wisconsin and an adjacent portion of Michigan's Upper Peninsula. WPS is subject to the jurisdiction of, and regulation by, the PSCW and the MPSC, which have general supervisory and regulatory powers over virtually all phases of the public utility business in Wisconsin and Michigan, respectively. WPS is also subject to the jurisdiction of the FERC, which regulates WPS's natural gas pipelines and wholesale electric rates.

The term "utility" refers to the regulated activities of WPS's electric and natural gas utility segments, while the term "nonutility" refers to the activities of WPS's electric and natural gas utility segments that are not regulated.

(b) Basis of Presentation--The cost method of accounting is used for investments when WPS does not have significant influence over the operating and financial policies of the investee. Investments in businesses not controlled by WPS, but over which it has significant influence regarding the operating and financial policies of the investee, are accounted for using the equity method. These financial statements also reflect WPS's proportionate interests in certain jointly owned utility facilities.

(c) Use of Estimates--WPS prepares its Form 1 financial statements in conformity with the rules and regulation of the FERC. WPS makes estimates and assumptions that affect assets, liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

(d) Change in Accounting Policy--During the fourth quarter of 2010, WPS changed its method of accounting for ITCs from the flow-through method to the deferral method. WPS's regulated natural gas and electric utilities historically used the flow-through method of accounting for ITCs. However, after also applying the Regulated Operations Topic of the FASB ASC, accounting for ITCs for regulated operations effectively resulted in the deferral of such credits because the benefit reduces customer rates and the provision for income taxes over the life of the asset that generated the ITC. Therefore, the change in accounting policy had no effect on WPS's Financial Statements when applied retrospectively.

(e) Cash and Cash Equivalents--Short-term investments with an original maturity of three months or less are reported as cash equivalents.

The following is supplemental disclosure to the WPS Statement of Cash Flows:

(Millions)	**2010**	**2009**
Cash paid for interest	**$48.4**	$48.6
Cash (received) paid for income taxes	**(30.2)**	(4.4)

Construction costs funded through accounts payable and treated as noncash investing activities totaled $5.7 million and $13.5 million at December 31, 2010 and 2009, respectively.

(f) Revenue and Customer Receivables--Revenues are recognized on the accrual basis and include estimated amounts for electric and natural gas services provided but not billed. At December 31, 2010 and 2009, WPS's unbilled revenues were $69.7 million and $69.0 million, respectively. At December 31, 2010, there were no customers or industries that accounted for more than 10% of WPS's revenues.

Prudent fuel and purchased power costs are recovered from customers under one-for-one recovery mechanisms by the wholesale electric operations and Michigan retail electric operations of WPS, which provide for subsequent adjustments to rates for changes in commodity costs. There is a portion of WPS's wholesale electric business that limits cost recovery to no greater than the 2-year average rate charged to large industrial retail customers for that same period. The costs of natural gas prudently incurred by WPS's natural gas utility operations are also recovered from customers under one-for-one recovery mechanisms.

WPS's Wisconsin retail electric operations do not have a one-for-one recovery mechanism to recover fuel and purchased power costs. Instead, a "fuel window" mechanism is used to recover these costs. Under the fuel window, if actual fuel and purchased power costs deviate by more than 2% from costs included in the rates charged to customers, a rate review can be triggered. Once a rate review is triggered, rates may be reset (subject to PSCW approval) for the remainder of the year to recover or refund, on an annualized basis, the projected increase or decrease in the cost of fuel and purchased power.

WPS is required to provide service and grant credit (with applicable deposit requirements) to customers within its service territories. WPS continually reviews its customers' credit-worthiness and obtains or refunds deposits accordingly. WPS is precluded from discontinuing service to residential customers during winter moratorium months.

WPS both sells and purchases power in the MISO market. Sales of power are reported as revenues and purchases are recorded within cost of fuel, natural gas, and purchased power on the Statement of Income.

WPS presents revenues net of pass-through taxes on the Statement of Income.

(g) Inventories--Inventories consist of natural gas in storage and fossil fuels, including coal. Average cost is used to value fossil fuels and natural gas in storage.

(h) Risk Management Activities--As part of its regular operations, WPS enters into contracts, including options, futures, forwards, and other contractual commitments, to manage changes in commodity prices, which are described more fully in Note 2, "*Risk Management Activities.*" Derivative instruments are entered into in accordance with the terms of the risk management plans approved by the WPS Board of Directors and the PSCW or MPSC.

All derivatives are recognized on the balance sheet at their fair value unless they are designated as and qualify for the normal purchases and sales exception. WPS continually assesses its contracts designated as normal and will discontinue the treatment of these contracts as normal if the required criteria are no longer met. Most energy-related physical and financial derivatives at WPS qualify for regulatory deferral. These derivatives are marked to fair value; the resulting risk management assets are offset with regulatory liabilities or decreases to regulatory assets, and risk management liabilities are offset with regulatory assets or decreases to regulatory liabilities. Management believes any gains or losses resulting from the eventual settlement of these derivative instruments will be collected from or refunded to customers in rates.

WPS classifies unrealized gains and losses on derivative instruments that do not qualify for regulatory deferral as miscellaneous nonoperating income or deductions.

Derivative accounting rules provide the option to present certain asset and liability derivative positions net on the balance sheet and to net the related cash collateral against these net derivative positions. WPS elected not to net these items. On the Balance Sheet, cash collateral provided to others is reflected in Special Deposits.

(i) Emission Allowances--WPS accounts for emission allowances as inventory at average cost by vintage year. Charges to income result when allowances are utilized in operating WPS's generation plants. Gains on sales of allowances are returned to ratepayers.

(j) Property, Plant, and Equipment--Utility plant is stated at cost, including any associated AFUDC and asset retirement costs. The costs of renewals and betterments of units of property (as distinguished from minor items of property) are capitalized as additions to the utility plant accounts. Except for land, no gain or loss is recognized in connection with ordinary retirements of utility property units. WPS charges the cost of units of property retired, sold, or otherwise disposed of, less salvage value, to the accumulated provision for depreciation. The cost of removal associated with the retirement is also charged to accumulated depreciation. Maintenance, repair, replacement, and renewal costs associated with items not qualifying as units of property are considered operating expenses.

WPS records straight-line depreciation expense over the estimated useful life of utility property, using depreciation rates as approved by the applicable regulators. Annual utility composite depreciation rates are shown below.

Annual Utility Composite Depreciation Rates	2010	2009
Electric	**3.05%**	3.04%
Natural gas	**3.28%**	3.30%

WPS capitalizes certain costs related to software developed or obtained for internal use and amortizes those costs to operating expense over the estimated useful life of the related software, which ranges from three to five years. If software is retired prior to being fully amortized, the difference is recorded as a loss on the Statement of Income.

(k) AFUDC--WPS capitalizes the cost of funds used for construction using a calculation that includes both internal equity and external debt components, as required by regulatory accounting. The internal equity component of capitalized AFUDC is accounted for as other income, and the external debt component is accounted for as a decrease to interest expense.

Approximately 50% of WPS's retail jurisdictional construction work in progress expenditures are subject to the AFUDC calculation. For 2010, WPS's average AFUDC retail rate was 8.61%, and its AFUDC wholesale rate was 4.73%.

WPS's allowance for equity funds used during construction for 2010 and 2009 was $0.7 million and $5.1 million, respectively. WPS's allowance for borrowed funds used during construction for 2010 and 2009 was $0.3 million and $2.0 million, respectively.

(l) Regulatory Assets and Liabilities--Regulatory assets represent probable future revenue associated with certain costs or liabilities that have been deferred and are expected to be recovered from customers through the ratemaking process. Regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or amounts collected in rates for future costs. If at any reporting date a previously recorded regulatory asset is no longer probable of recovery, the regulatory asset is reduced to the amount considered probable of recovery with the reduction charged to expense in the year the determination is made. See Note 5, "*Regulatory Assets and Liabilities*," for more information.

(m) Goodwill--Goodwill is not amortized, but is subject to an annual impairment test. WPS's natural gas utility reporting unit contains goodwill and performs its annual goodwill impairment test during the second quarter of each year, and interim impairment tests when impairment indicators are present.

(n) Retirement of Debt--Any call premiums or unamortized expenses associated with refinancing utility debt obligations are amortized consistent with regulatory treatment of those items. Any gains or losses resulting from the retirement of utility debt that is not refinanced are either amortized over the remaining life of the original debt or recorded through earnings.

(o) Asset Retirement Obligations--WPS recognizes legal obligations at fair value associated with the retirement of tangible long-lived assets that result from the acquisition, construction or development, and/or normal operation of the assets. A liability is recorded for these obligations as long as the fair value can be reasonably estimated, even if the timing or method of settling the obligation is unknown. The asset retirement obligations are accreted using a credit-adjusted risk-free interest rate commensurate with the expected settlement dates of the asset retirement obligations; this rate is determined at the date the obligation is incurred. The associated retirement costs are capitalized as part of the related long-lived assets and are depreciated over the useful lives of the assets. Subsequent changes resulting from revisions to the timing or the amount of the original estimate of undiscounted cash flows are recognized as an increase or a decrease in the carrying amount of the liability and the associated retirement cost. See Note 9, "*Asset Retirement Obligations*," for more information.

(p) Income Taxes--Deferred income taxes have been recorded to recognize the expected future tax consequences of events that have been included in the financial statements by using currently enacted tax rates for the differences between the tax basis of assets and liabilities and the basis reported in the financial statements. WPS records valuation allowances for deferred tax assets when it is uncertain if the benefit will be realized in the future. WPS is allowed to defer certain adjustments made to income taxes that will impact future rates and record regulatory assets or liabilities related to these adjustments.

In 2010, WPS changed its method of accounting for ITCs from the flow-through method to the deferral method. Under the deferral method, WPS defers the ITCs in the year the credit is received and reduces the provision for income taxes over the useful life of the related property. See Note 1 (d), "*Change in Accounting Policy,*" for additional information on this change in accounting policy.

Production tax credits generally reduce the provision for income taxes in the year that electricity from the qualifying facility is generated and sold. Investment tax credits and production tax credits that do not reduce income taxes payable for the current year are eligible for carryover and recognized as a deferred tax asset. A valuation allowance is established unless it is more likely than not that the credits will be realized during the carryforward period.

WPS is included in the consolidated United States income tax return filed by Integrys Energy Group. WPS is a party to a federal and state tax allocation arrangement with Integrys Energy Group and its subsidiaries under which each entity determines its provision for income taxes on a stand-alone basis. WPS settles the intercompany liabilities at the time that payments are made to the applicable taxing authority. See Note 20, "*Related Party Transactions,*" for disclosure of intercompany payables or receivables related to income taxes.

For more information regarding WPS's accounting for income taxes, see Note 10, "*Income Taxes.*"

(q) Guarantees--WPS follows the guidance of the Guarantees Topic of the FASB ASC, which requires that the guarantor recognize, at the inception of the guarantee, a liability for the fair value of the obligation undertaken in issuing the guarantee. For additional information on guarantees, see Note 12, "*Guarantees.*"

(r) Employee Benefits--The costs of pension and other postretirement benefits are expensed over the periods during which employees render service. The transition obligation related to the other postretirement benefit plans is being recognized over a 20-year period beginning in 1993. In computing the expected return on plan assets, a market-related value of plan assets is used. Changes in fair value are recognized over the subsequent five years for plans sponsored by WPS, while differences between actual investment returns and the expected return on plan assets are recognized over a five-year period for the Integrys Energy Group Retirement Plan, sponsored by IBS. The benefit costs associated with employee benefit plans are allocated among Integrys Energy Group's subsidiaries based on employees' time reporting and actuarial calculations, as applicable. WPS's regulators allow recovery in rates for the net periodic benefit cost calculated under GAAP.

WPS recognizes the funded status of defined benefit postretirement plans on the balance sheet, and recognizes changes in the plans' funded status in the year in which the changes occur. WPS records changes in the funded status to regulatory asset or liability accounts, pursuant to the Regulated Operations Topic of the FASB ASC.

WPS accounts for its participation in benefit plans sponsored by IBS and other postretirement benefit plans sponsored by WPS as multiple employer plans. Under affiliate agreements, WPS is responsible for its share of plan costs and obligations and is entitled to its share of plan assets; accordingly, WPS accounts for its pro rata share of these plans as its own plan.

For additional information on WPS's employee benefits, see Note 13, "*Employee Benefit Plans.*"

(s) Fair Value--Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). WPS utilizes a mid-market pricing convention (the mid-point price between bid and ask prices) as a practical expedient for valuing certain derivative assets and liabilities.

Fair value accounting rules provide a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy are defined as follows:

Level 1 – Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 – Pricing inputs are observable, either directly or indirectly, but are not quoted prices included within Level 1. Level 2 includes those financial instruments that are valued using external inputs within models or other valuation methodologies.

Level 3 – Pricing inputs include significant inputs that are generally less observable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

WPS determines fair value using a market based approach that incorporates observable market inputs where available, and internally developed inputs where observable market data is not readily available. For the unobservable inputs, consideration is given to the assumptions that market participants would use in valuing the asset or liability. These factors include not only the credit standing of the counterparties involved, but also the impact of WPS's nonperformance risk on its liabilities.

See Note 18, "*Fair Value*," for additional information.

NOTE 2--RISK MANAGEMENT ACTIVITIES

WPS uses derivative instruments to manage commodity costs. None of these derivatives are designated as hedges for accounting purposes. The derivatives include physical commodity contracts, financial transmission rights (FTRs) used by the electric utility segment to manage electric transmission congestion costs, and NYMEX futures and options used by both the electric and natural gas utility segments to mitigate the risks associated with the market price volatility of natural gas costs, the costs of gasoline and diesel fuel used by WPS's utility vehicles, and the cost of coal transportation.

The following table shows WPS's assets and liabilities from risk management activities:

(Millions)	Balance Sheet Presentation *	December 31, 2010 Assets	Liabilities
FTRs	Other Current	$2.2	$0.2
Natural gas contracts	Other Current	0.4	2.3
Petroleum product contracts	Other Current	0.3	-
Coal contract	Other Current	-	1.2
Coal contract	Other Long-term	3.7	-
Total commodity contracts	**Other Current**	**$2.9**	**$3.7**
Total commodity contracts	**Other Long-term**	**$3.7**	**$ -**

* Assets and liabilities from risk management activities are classified as current or long-term based upon the maturities of the underlying contracts.

(Millions)	**Balance Sheet Presentation ***	**December 31, 2009 Assets**	**December 31, 2009 Liabilities**
Commodity contracts	Other Current	$5.0	$2.5

* Assets and liabilities from risk management activities are classified as current or long-term based upon the maturities of the underlying contracts.

The tables below show the unrealized gains (losses) recorded related to derivatives at WPS.

(Millions)	**Financial Statement Presentation**	**2010**
FTRs	Balance Sheet – Regulatory assets (current)	**$0.9**
FTRs	Balance Sheet – Regulatory liabilities (current)	**(2.1)**
Natural gas contracts	Balance Sheet – Regulatory assets (current)	**(1.4)**
Petroleum product contract	Balance Sheet – Regulatory liabilities (current)	**0.1**
Coal contract	Balance Sheet – Regulatory assets (current)	**(1.2)**
Coal contract	Balance Sheet – Regulatory liability (long-term)	**3.7**

(Millions)	**Financial Statement Presentation**	**2009**
Commodity contracts	Balance Sheet – Regulatory assets (current)	$10.5
Commodity contracts	Balance Sheet – Regulatory assets (long-term)	0.2
Commodity contracts	Balance Sheet – Regulatory liabilities (current)	(0.8)
Commodity contracts	Income Statement – Miscellaneous non-operating income	0.1

WPS had the following notional volumes of outstanding derivative contracts:

	December 31, 2010		December 31, 2009	
Commodity	**Purchases**	**Other Transactions**	**Purchases**	**Other Transactions**
Natural gas (millions of therms)	**100.6**	**N/A**	54.6	N/A
FTRs (millions of kilowatt-hours)	**N/A**	**5,645.3**	N/A	4,306.0
Petroleum products (barrels)	**44,648.0**	**N/A**	15,144.0	N/A
Coal contract (millions of tons)	**4.9**	**N/A**	N/A	N/A

The following table shows WPS's cash collateral positions:

(Millions)	**December 31, 2010**	**December 31, 2009**
Cash collateral provided to others	**$3.7**	$1.9

NOTE 3--RESTRUCTURING EXPENSE

In an effort to permanently remove costs from its operations, Integrys Energy Group developed a strategy at the end of 2009 that included a reduction in the workforce supporting WPS. In connection with this strategy, employee-related costs shown in the operating expense line item on the Statement of Income were distributed across WPS's segments as follows:

(Millions)	**2010**	**2009**
Natural gas utility	**$ -**	$ 2.6
Electric utility	**(0.3)**	7.8
Total restructuring costs	**$(0.3)**	$10.4

The following table summarizes the activity related to restructuring costs incurred in connection with this plan:

(Millions)	2010	2009
Accrued restructuring costs at beginning of period	**$10.7**	$ -
Add: Adjustments to accrual during the period	- *	10.7 *
Deduct: Cash payments	**7.4**	-
Deduct: Payments to IBS for allocated restructuring costs	**3.3**	-
Accrued restructuring costs at end of period	**$ -**	$10.7

* $0.3 million of restructuring costs were billed to certain companies in both 2010 and 2009 in accordance with provisions in the operating agreements with these companies that allow WPS to recover a portion of its administrative and general expenses.

NOTE 4--JOINTLY OWNED UTILITY FACILITIES

WPS holds a joint ownership interest in certain electric generating facilities. WPS is entitled to its share of generating capability and output of each facility equal to its respective ownership interest. WPS also pays its ownership share of additional construction costs, fuel inventory purchases, and operating expenses, unless specific agreements have been executed to limit its maximum exposure to additional costs. WPS's share of significant jointly owned electric generating facilities as of December 31, 2010, was as follows:

(Millions, except for percentages and megawatts)	Weston 4	West Marinette Unit No. 33 *	Columbia Energy Center Units 1 and 2	Edgewater Unit No. 4
Ownership	70.0%	68.0%	31.8%	31.8%
WPS's share of rated capacity (megawatts)	374.5	65.8	335.2	105.0
Utility plant in service	$614.7	$18.3	$165.3	$38.5
Accumulated depreciation	$75.9	$10.2	$103.4	$24.4
In-service date	2008	1993	1975 and 1978	1969

* On February 1, 2011, the joint owner of this facility sold all of its ownership interest to WPS, making WPS the sole owner.

WPS's share of direct expenses for these plants is recorded in operating expenses in the Statement of Income. WPS has supplied its own financing for all jointly owned projects.

NOTE 5--REGULATORY ASSETS AND LIABILITIES

WPS expects to recover its regulatory assets and incur future costs or refund its regulatory liabilities through rates charged to customers based on specific ratemaking decisions over periods specified by the regulators or over the normal operating period of the assets and liabilities to which they relate. Based on prior and current rate treatment for such costs, WPS believes it is probable that it will continue to recover from customers the regulatory assets described below.

The following regulatory assets and liabilities were reflected in WPS's Balance Sheet as of December 31:

(Millions)	**2010**	**2009**	**See Note**
Regulatory assets			
Unrecognized pension and other postretirement benefit costs	**$222.8**	$201.7	13
Environmental remediation costs (net of insurance recoveries) (1)	**72.7**	74.2	11
Decoupling	**43.5**	21.0	19
De Pere Energy Center (2)	**31.0**	33.4	
Weston 3 lightning strike (1) (3)	**14.5**	18.1	
Income tax related items	**6.7**	6.4	10
Health care(4)	**5.8**	-	
Asset retirement obligations	**5.6**	4.8	9
Costs of previously owned nuclear plant (5)	**4.7**	14.3	
Other	**14.7**	21.1	
Total	**$422.0**	$395.0	
Regulatory liabilities			
Unrecognized pension and other postretirement benefit costs	**19.8**	22.2	13
Other	**12.3**	11.4	
Total	**$32.1**	$33.6	

(1) Not earning a return. The carrying costs associated with these regulatory assets are borne by Integrys Energy Group's shareholders.

(2) Prior to WPS purchasing the De Pere Energy Center, WPS had a long-term power purchase contract with the De Pere Energy Center that was accounted for as a capital lease. As a result of the purchase, the capital lease obligation was reversed and the difference between the capital lease asset and the purchase price was recorded as a regulatory asset. WPS is authorized recovery of this regulatory asset over a 20-year period.

(3) In 2007, a lightning strike caused significant damage to the Weston 3 generating facility. The PSCW approved the deferral of the incremental fuel and purchased power expenses, as well as the non-fuel operating and maintenance expenditures incurred as a result of the outage that were not covered by insurance. WPS is authorized recovery of this regulatory asset over a six-year period.

(4) Under provisions of the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010, beginning in 2013, a portion of WPS's expenditures for retiree prescription drug coverage would not be tax deductible. While these future prescription drug expenditures had yet to be realized at the date of the enactment, the cost had been accrued in prior years. WPS intends to seek recovery of these costs in our next rate case filing.

(5) In 2005, a previously jointly owned nuclear plant at WPS was temporarily removed from service after a potential design weakness was identified in its auxiliary feedwater system. WPS is authorized recovery of this regulatory asset over a five-year period.

NOTE 6--LEASES

WPS leases various property, plant, and equipment. Terms of the leases vary, but generally require WPS to pay property taxes, insurance premiums, and maintenance costs associated with the leased property. Many of WPS's leases contain one of the following options upon the end of the lease term: (a) purchase the property at the current fair market value or (b) exercise a renewal option, as set forth in the lease agreement. Rental expense attributable to operating leases was $4.3 million and $5.1 million, in 2010 and 2009, respectively. Future minimum rental obligations under non-cancelable operating leases are payable as follows:

Year ending December 31 *(Millions)*	
2011	$ 2.4
2012	1.6
2013	1.7
2014	1.0
2015	0.7
Later years	15.0
Total payments	$22.4

NOTE 7--SHORT-TERM DEBT AND LINES OF CREDIT

WPS's short-term borrowings consist of sales of commercial paper and short-term notes. Amounts shown are as of December 31:

(Millions, except for percentages)	2010	2009
Commercial paper outstanding	-	$7.0
Average discount rate on outstanding commercial paper	-	0.22%
Short-term notes payable outstanding	**$10.0**	$10.0
Average interest rate on short-term notes payable outstanding	**0.32%**	0.18%

The table below presents WPS's average amount of short-term borrowings outstanding based on daily outstanding balances during the years ended December 31:

(Millions)	2010	2009
Average amount of commercial paper outstanding	**$0.1**	$3.2
Average amount of short-term notes payable outstanding	**10.0**	10.0

WPS manages its liquidity by maintaining adequate external financing commitments. The information in the table below relates to WPS's short-term debt, lines of credit, and remaining available capacity as of December 31:

(Millions)	Maturity	2010	2009
Revolving credit facility (1)	04/23/13	**$115.0**	$ -
Revolving credit facility (2)	06/02/10	-	115.0
Revolving short-term notes payable (3)	05/13/11	**10.0**	10.0
Total short-term credit capacity		**125.0**	125.0
Less:			
Letters of credit issued inside credit facilities		**0.2**	3.2
Loans outstanding under credit agreements and notes payable		**10.0**	10.0
Commercial paper outstanding		-	7.0
Available capacity under existing agreements		**$114.8**	$104.8

(1) In April 2010, WPS entered into a new revolving credit agreement to provide support for its commercial paper borrowing program.

(2) This facility was replaced with a new revolving credit agreement in April 2010. Upon entering into the new agreement, the maturing facility was terminated.

(3) This Note is renewed every six months and is used for general corporate purposes.

At December 31, 2010, WPS was in compliance with all financial covenants related to outstanding short-term debt. WPS's revolving credit agreement contains financial and other covenants, including but not limited to, a requirement to maintain a debt to total capitalization ratio not to exceed 65%, excluding non-recourse debt. Failure to meet these covenants beyond applicable grace periods could result in accelerated due dates and/or termination of the agreement.

NOTE 8--LONG-TERM DEBT

At December 31 (Millions)			**2010**	**2009**
First mortgage bond				
	Series	Year Due		
	7.125%	2023	**0.1**	0.1
Senior notes				
	Series	Year Due		
	6.125%	2011	**150.0**	150.0
	4.875%	2012	**150.0**	150.0
	4.80%	2013	**125.0**	125.0
	3.95%	2013	**22.0**	22.0
	6.375%	2015	**125.0**	125.0
	5.65%	2017	**125.0**	125.0
	6.08%	2028	**50.0**	50.0
	5.55%	2036	**125.0**	125.0
Total bonds			**872.1**	872.1
Unamortized discount and premium on bonds and debt			**(1.0)**	(1.2)
Total long-term debt			**$871.1**	$870.9

WPS's First Mortgage Bonds and Senior Notes are subject to the terms and conditions of WPS's First Mortgage Indenture. Under the terms of the Indenture, substantially all property owned by WPS is pledged as collateral for these outstanding debt securities. All of these debt securities require semi-annual payments of interest. WPS Senior Notes become non-collateralized if WPS retires all of its outstanding First Mortgage Bonds and no new mortgage indenture is put in place.

At December 31, 2010, WPS was in compliance with all financial covenants related to outstanding long-term debt. WPS's long-term debt obligations contain covenants related to payment of principal and interest when due and various financial reporting obligations. Failure to comply with these covenants could result in an event of default which, if not cured or waived, could result in the acceleration of outstanding debt obligations.

A schedule of all principal debt payment amounts related to bond maturities, excluding those associated with long-term debt to parent, is as follows:

Year ending December 31 ***(Millions)***	
2011	$150.0
2012	150.0
2013	147.0
2014	-
2015	125.0
Later years	300.1
Total payments	$872.1

NOTE 9--ASSET RETIREMENT OBLIGATIONS

WPS has asset retirement obligations primarily related to asbestos abatement at certain generation facilities, office buildings, and service centers; dismantling wind generation projects; disposal of PCB-contaminated transformers; and closure of fly-ash landfills at certain generation facilities. WPS establishes regulatory assets and liabilities to record the differences between ongoing expense recognition under the Asset Retirement and Environmental Obligations accounting rules, and the ratemaking practices for retirement costs authorized by the applicable regulators.

The following table shows changes to the asset retirement obligations of WPS through December 31, 2010.

(Millions)	
Asset retirement obligations at December 31, 2008	$ 9.0
Accretion	0.5
Additions and revisions to estimated cash flows	8.3 *
Asset retirement obligations at December 31, 2009	17.8
Accretion	**1.0**
Asset retirement obligations at December 31, 2010	**$18.8**

* This amount includes a $6.3 million asset retirement obligation related to the 99-megawatt Crane Creek wind generation project that became operational in the fourth quarter of 2009.

NOTE 10--INCOME TAXES

Deferred Income Tax Assets and Liabilities

Certain temporary book to tax differences, for which the offsetting amount is recorded as a regulatory asset or liability, are presented in the table below, consistent with regulatory treatment. The principal components of deferred income tax assets and liabilities recognized in the Balance Sheet as of December 31 were as follows:

(Millions)	**2010**	**2009**
Deferred income tax assets		
Plant-related	**$ 50.3**	$ 30.3
Employee benefits	**32.9**	35.9
Price risk management	**10.1**	8.7
Other	**6.3**	9.1
Total deferred income tax assets	**$ 99.6**	$ 84.0
Deferred income tax liabilities		
Plant-related	**$ 436.8**	$ 337.3
Regulatory deferrals	**33.7**	17.2
Employee benefits	**29.4**	-
Deferred income	**20.8**	31.5
Other	**10.2**	-
Total deferred income tax liabilities	**$ 530.9**	$ 386.0

In December 2010, WPS received consent from the IRS to change its tax accounting method related to capitalization of overhead costs. This allows WPS to currently deduct overhead costs that were previously capitalized to the basis of certain assets for tax purposes. Also during 2010, the federal government passed legislation providing for bonus tax depreciation. Both of these items generated significant additional tax deductions, which drove the increase in deferred income tax liabilities.

Federal Income Tax Expense

The following table presents a reconciliation of federal income taxes to the provision for income taxes reported in the Statement of Income for the periods ended December 31, which is calculated by multiplying the statutory federal income tax rate by book income before federal income tax.

	2010		2009	
(Millions, except for percentages)	Rate	Amount	Rate	Amount
Statutory federal income tax	**35.0%**	**$ 74.5**	35.0%	$ 66.0
State income taxes, net	**4.8**	**10.3**	5.2	9.7
Federal tax credits	**(2.8)**	**(5.9)**	(0.1)	(0.3)
Other differences, net	**(0.4)**	**(1.2)**	(3.7)	(6.9)
Effective income tax	**36.6%**	**$ 77.7**	36.4%	$ 68.5
Current provision				
Federal		**$ (38.5)**		$ (36.1)
State		**(8.8)**		2.7
Total current provision		**(47.3)**		(33.4)
Deferred provision		**125.6**		103.1
Unrecognized tax benefits		**-**		(0.3)
Investment tax credit, net		**(0.6)**		(0.9)
Total provision for income taxes		**$ 77.7**		$ 68.5

As the related temporary differences reverse, WPS is prospectively refunding taxes to or collecting taxes from customers for which deferred taxes were recorded in prior years at rates different than current rates. The net regulatory assets for these and other regulatory tax effects totaled $3.7 million and $4.5 million at December 31, 2010, and 2009, respectively.

WPS files income tax returns in the United States federal jurisdiction and in various state and local jurisdictions on a stand-alone basis or as part of Integrys Energy Group filings. WPS is no longer subject to income tax examinations by tax authorities for years prior to 2005 in its United States federal, Wisconsin and Michigan state, and local tax jurisdictions.

WPS has open examinations for the following major jurisdiction for the following tax years:

- IRS - for the 2006, 2007, and 2008 tax years.

NOTE 11--COMMITMENTS AND CONTINGENCIES

Commodity and Purchase Order Commitments

WPS routinely enters into long-term purchase and sale commitments that have various quantity requirements and durations. WPS has obligations to distribute and sell electricity and natural gas to its customers and expects to recover costs related to these obligations in future customer rates.

The obligations described below were as of December 31, 2010.

- WPS's electric utility segment had obligations of $185.0 million related to coal supply and transportation that extend through 2016, obligations of $1,146.8 million for either capacity or energy related to purchased power that extend through 2030, and obligations of $9.8 million for other commodities that extend through 2013.
- WPS's natural gas utility segment had obligations of $386.6 million related to natural gas supply and transportation contracts that extend through 2024.
- WPS also had commitments of $99.4 million in the form of purchase orders issued to various vendors that relate to normal business operations, including construction projects.

Environmental

Clean Air Act New Source Review Issues

Weston and Pulliam Plants:
In 2009, the EPA issued a Notice of Violation (NOV) to WPS alleging violations of the CAA's New Source Review requirements pertaining to certain projects undertaken at the Weston and Pulliam generation stations from 1994 to 2009. WPS met with the EPA and exchanged proposals related to a possible resolution. WPS continues to review the allegations but is currently unable to predict the impact on its financial statements.

On May 20, 2010, WPS received from the Sierra Club a Notice of Intent (NOI) to file a civil lawsuit based on allegations and violations of the CAA at Weston and Pulliam. WPS entered into a Standstill Agreement with the Sierra Club and has had discussions related to a possible resolution with the Sierra Club in conjunction with the EPA. However, WPS is currently unable to predict the impact on its financial statements.

Columbia Plant:
In 2009, WPS, along with its co-owners, received from the Sierra Club an NOI to file a civil lawsuit based on allegations that major modifications were made at the Columbia generation station without complying with the CAA. The allegations suggest that Prevention of Significant Deterioration (PSD) permits that imposed BACT limits on emissions from the facility should have been obtained for Columbia.

In September 2010, the Sierra Club filed suit against Wisconsin Power and Light (WP&L), the operator of the plant, in the Federal District Court for the Western District of Wisconsin, alleging that WP&L violated the CAA with respect to its operation of the Columbia generation station and the Nelson E. Dewey generation station. The parties have entered into a confidentiality agreement to allow the Sierra Club to participate in settlement negotiations with the EPA, WP&L, and the other co-owners of the Columbia and Edgewater plants, as discussed below. WPS is currently unable to predict the impact on its financial statements.

Edgewater Plant:
In 2009, WPS, along with its co-owners, received from the Sierra Club a copy of an NOI to file a civil lawsuit against the EPA due to the EPA's failure to take actions against the co-owners and operator of the Edgewater generation station based upon allegations of failure to comply with the CAA. The allegations suggest that PSD permits that imposed BACT limits on emissions from the facility should have been obtained for Edgewater. WP&L is the operator of Edgewater. WPS is currently unable to predict the impact on its financial statements.

Also in 2009, WPS, along with its co-owners, received from the Sierra Club an NOI to file a civil lawsuit based on allegations that major modifications were made at the Edgewater generation station without complying with the CAA. The allegations suggest that PSD permits that imposed BACT limits on emissions from the facility should have been obtained for Edgewater.

In September 2010, the Sierra Club filed suit against WP&L in the Federal District Court for the Eastern District of Wisconsin, alleging that WP&L violated the CAA with respect to its operation of the Edgewater generation station. The complaint was not served on WP&L until December 2010. The parties have entered into a confidentiality agreement to allow Sierra Club to participate in settlement negotiations with the EPA, WP&L, and the other co-owners of the Columbia and Edgewater plants, as discussed below. WPS is currently unable to predict the impact on its financial statements.

Columbia and Edgewater Plants:
In 2009, the EPA issued an NOV to WP&L relative to its Nelson E. Dewey Plant and to WP&L and the other joint owners of the Columbia and Edgewater generation stations alleging violations of the CAA's New Source Review requirements pertaining to certain projects undertaken at those plants. WP&L is the operator of these plants and, along with the joint owners, exchanged proposals with the EPA related to a possible resolution. WPS is currently unable to predict the impact on its financial statements.

EPA Settlements with Other Utilities:
In response to the EPA's CAA enforcement initiative, several utilities elected to settle with the EPA, while others are in litigation. The fines and penalties (including the cost of supplemental environmental projects) associated with settlements involving comparably-sized facilities to Weston and Pulliam range between $7 million and $30 million. The regulatory interpretations upon which the lawsuits or settlements are based may change depending on future court decisions made in the pending litigation.

If it were determined that historic projects at the Weston, Pulliam, Columbia, and Edgewater generation stations required either a state or federal CAA permit, WPS may, under the applicable statutes, be required to:

- shut down any unit found to be operating in non-compliance,
- install additional pollution control equipment and/or impose emission limitations,
- pay a fine, and/or
- conduct a supplemental environmental project.

In addition, under the CAA, citizen groups may pursue a claim.

Weston Air Permits

Sierra Club Weston 4 Construction Permit Petitions:
From 2004 to 2009, the Sierra Club filed various petitions related to the construction permit issued for the Weston 4 generation station, all of which were denied. On June 24, 2010, the Wisconsin Court of Appeals affirmed the Weston 4 air permit, but directed the WDNR to reopen the permit to establish specific visibility limits. In July 2010, the WDNR, WPS, and the Sierra Club filed Petitions for Review with the Wisconsin Supreme Court. WPS and the WDNR objected to the Sierra Club's Petition. To date, no action has been taken by the Wisconsin Supreme Court. WPS is currently unsure how the Wisconsin Supreme Court will respond. WPS believes that it has substantial defenses to the Sierra Club's challenges. Until the Sierra Club's challenges are resolved and the revised permit is finalized, WPS will not be able to make a final determination of the probable impact on future costs, if any, of compliance with any changes to the air permit.

Weston Title V Permit:
On November 29, 2010, the WDNR provided a draft revised permit. WPS objected to proposed changes in the mercury limits and the requirements on the boiler as beyond the authority of the WDNR, and provided technical comments. WPS and the WDNR continue to meet to resolve these issues.

WDNR Issued NOV's:
Since 2008, WPS has received three NOVs from the WDNR alleging various violations of the air permits for Weston 4, Weston 1 and Weston 2, and one NOV for a clerical error involving pages missing from a quarterly report for Weston. Corrective actions have been taken for the events in the four NOVs. Discussions with the WDNR on the severity classification of the events continue. While management believes it is likely that the WDNR will refer the NOVs to the state Justice Department for enforcement, management does not believe that these matters will have a material adverse impact on the financial statements of WPS.

Other:
In 2006, it came to the attention of WPS that previous ambient air quality computer modeling done by the WDNR for the Weston facility (and other nearby air sources) did not take into account the emissions from the existing Weston 3 facility for purposes of evaluating air quality increment consumption under the required PSD. WPS believes it completed corrective measures to address any identified modeling issues and anticipates issuance of a revised Title V permit that will resolve this issue. WPS currently is not able to make a final determination of the probable cost impact of this issue, if any.

Pulliam Air Permit

The renewal of the Title V air permit for the Pulliam generation station was issued by the WDNR in April 2009. On June 28, 2010, the EPA issued an order directing the WDNR to respond to the comments raised by the Sierra Club in its Petition objecting to the Title V permit, which was filed in June 2009. WPS has been working with the WDNR to address the order.

WPS also challenged the Title V permit in a contested case proceeding and Petition for Judicial Review. The Petition was dismissed in an order remanding the matter to the WDNR and on February 11, 2011, the WDNR granted a contested case proceeding on the issues raised by WPS, which included averaging times in the emission limits in the permit. WPS will participate in the contested case proceeding.

On October 22, 2010, WPS received from the Sierra Club a copy of an NOI to file a civil lawsuit against the EPA based on what the Sierra Club alleges to be the EPA's unreasonable delay in performing its duties related to the grant or denial of the Title V permit. WPS is reviewing all these allegations but is currently unable to predict the impact on its financial statements.

Columbia Air Permit

In 2009, the EPA issued an order objecting to the Title V air permit renewal issued by the WDNR for the Columbia generation station. The order determined that a project in 2006 should have been permitted as a "major modification." The order directed the WDNR to resolve the EPA's objections within 90 days and "terminate, modify, or revoke and reissue" the Title V permit accordingly.

On July 14, 2010, WPS, along with its co-owners, received from the Sierra Club a copy of an NOI to file a civil lawsuit against the EPA based on what the Sierra Club alleges to be the EPA's unreasonable delay in performing its duties related to the granting or denial of the Title V permit. The Sierra Club alleges that the EPA failed to take actions against the WDNR for its failure to take action regarding the Title V permit as ordered by the EPA.

On September 22, 2010, the WDNR issued a draft construction permit and a draft revised Title V permit. The co-owners submitted comments on these draft permits. In correspondence dated November 24, 2010, the EPA notified the WDNR that the EPA does not believe the WDNR's proposal is responsive to the order. The letter requested a response from the WDNR. On January 24, 2011, the WDNR issued a letter stating that upon review of the submitted public comments, the WDNR has determined not to issue the draft construction permit and draft revised Title V permit that were proposed to respond to the EPA's order. WPS is currently discussing potential responses to the WDNR's action with WP&L. While WPS believes the previously issued air permit is still valid, WPS is currently unable to predict the outcome of this matter and the impact on its financial statements.

Mercury and Interstate Air Quality Rules

Mercury

The State of Wisconsin's mercury rule, Chapter NR 446, requires a 40% reduction from the 2002 through 2004 baseline mercury emissions in Phase I, beginning January 1, 2010, through the end of 2014. In Phase II, which begins in 2015, electric generating units above 150 megawatts will be required to reduce mercury emissions by 90%. Reductions can be phased in and the 90% target delayed until 2021 if additional sulfur dioxide and nitrogen oxide reductions are implemented. By 2015, electric generating units above 25 megawatts but less than 150 megawatts must reduce their mercury emissions to a level defined by the BACT rule. As of December 31, 2010, WPS estimates capital costs of approximately $19.0 million, which includes estimates for both wholly owned and jointly owned plants, to achieve the required Phase I and Phase II reductions. The capital costs are expected to be recovered in future rate cases. Because of the vacatur of the federal mercury control and monitoring rule in 2008, the EPA is reviewing options for a new rulemaking to address hazardous air pollutants, including mercury, and is expected to issue a draft rule in 2011.

Sulfur Dioxide and Nitrogen Oxide

The EPA issued the Clean Air Interstate Rule (CAIR) in 2005 in order to reduce sulfur dioxide and nitrogen oxide emissions from utility boilers located in 29 states, including Wisconsin, Michigan, Pennsylvania, and New York. Subsequently, the United States Court of Appeals (Court of Appeals) issued a decision vacating CAIR, which the EPA appealed, and in 2008, the Court of Appeals reinstated CAIR. The Court of Appeals directed the EPA to address the deficiencies noted in its ruling to vacate CAIR, and the EPA issued a draft CAIR replacement rule for comment on July 6, 2010. The State of Wisconsin's rule to implement CAIR, which incorporates the cap and trade approach, was forwarded to the EPA for final review.

As a result of the Court of Appeals' decision, CAIR was in place for 2010. WPS has not acquired any nitrogen oxide allowances for vintage years beyond 2010 other than those allocated by the EPA and does not expect any material impact as a result of the vacatur and subsequent reinstatement of CAIR. WPS will continue to evaluate the impacts of any subsequent rulemaking.

Due to the reinstatement of CAIR, units affected by the Best Available Retrofit Technology (BART) rule are considered in compliance with BART for sulfur dioxide and nitrogen oxide emissions. Although particulate emissions also contribute to visibility impairment, the WDNR's modeling has shown the impairment to be so insignificant that additional capital expenditures on controls are not warranted.

For planning purposes, it is still assumed that additional sulfur dioxide and nitrogen oxide controls will be needed on existing units. The installation of any controls will need to be scheduled as part of WPS's long-term maintenance plan for its existing units. As such, controls may need to be installed before 2015. On a preliminary basis, and assuming controls are still required, WPS estimates capital costs of $437.5 million, which includes estimates for both wholly owned and WPS's share of jointly owned plants, in order to meet an assumed 2015 compliance date. This estimate is based on costs of current control technology and current information regarding the final state and federal rules. The capital costs are anticipated to be recovered in future rate cases.

Manufactured Gas Plant Remediation

WPS operated facilities in the past at multiple sites for the purpose of manufacturing and storing manufactured gas. In connection with manufacturing and storing manufactured gas, waste materials were produced that may have resulted in soil and groundwater contamination at these sites. Under certain laws and regulations relating to the protection of the environment, WPS is required to undertake remedial action with respect to some of these materials and is coordinating the investigation and cleanup of the sites subject to EPA jurisdiction under what is called a "multi-site" program. This program involves prioritizing the work to be done at the sites, preparation and approval of documents common to all of the sites, and utilization of a consistent approach in selecting remedies.

WPS is responsible for the environmental remediation of ten manufactured gas plant sites, of which seven have been transferred to the EPA Superfund Alternative Sites Program. As of December 31, 2010, WPS estimated and accrued for $76.1 million of future undiscounted investigation and cleanup costs for all sites. WPS may adjust these estimates in the future, contingent upon remedial technology, regulatory requirements, remedy determinations, and any claims of natural resource damages. As of December 31, 2010, WPS recorded a regulatory asset of $72.7 million, which is net of insurance recoveries received of $22.2 million, related to the expected recovery of both cash expenditures and estimated future expenditures. Under current PSCW policies, WPS may not recover carrying costs associated with the cleanup expenditures.

Management believes that any costs incurred for environmental activities relating to former manufactured gas plant operations that are not recoverable through contributions from other entities or from insurance carriers have been prudently incurred and are, therefore, recoverable through rates. Accordingly, management believes that these costs will not have a material adverse effect on the financial statements of WPS. However, any changes in the approved rate mechanisms for recovery of these costs, or any adverse conclusions by the various regulatory commissions with respect to the prudence of costs actually incurred, could materially adversely affect rate recovery of such costs.

Greenhouse Gases

WPS is evaluating both the technical and cost implications that may result from future state, regional, or federal greenhouse gas regulatory programs. This evaluation indicates it is probable that any regulatory program which caps emissions or imposes a carbon tax will increase costs for WPS and its customers. The greatest impact is likely to be on fossil fuel-fired generation, with a less significant impact on natural gas storage and distribution operations. Efforts are underway within the utility industry to find a feasible method for capturing carbon dioxide from pulverized coal-fired units and to develop cleaner ways to burn coal. The use of alternate fuels is also being explored by the industry, but there are many cost and availability issues.

The EPA began regulating greenhouse gas emissions under the CAA in January 2011, by applying the BACT requirements associated with the New Source Review program to new and modified larger greenhouse gas emitters. Technology to remove and sequester greenhouse gas emissions is not commercially available at scale; hence, the EPA issued guidance that defines BACT in terms of improvements in energy efficiency as opposed to relying on pollution control equipment. In December 2010, the EPA announced its intent to develop new source performance standards for greenhouse gas emissions for new and modified, as well as existing, electric utility steam generating units. The EPA plans to propose standards in 2011, and finalize standards in 2012. Efforts have been initiated to develop state and regional greenhouse gas programs, to create federal legislation to limit carbon dioxide emissions, and to create national or state renewable portfolio standards. Currently there is no applicable federal or state legislation pending that specifically addresses greenhouse gas emissions.

A risk exists that such legislation or regulation will increase the cost of energy. However, WPS believes the capital expenditures being made at its generation units are appropriate under any reasonable mandatory greenhouse gas program and that future expenditures related to control of greenhouse gas emissions or renewable portfolio standards by WPS will be recoverable in rates. WPS will continue to monitor and manage potential risks and opportunities associated with future greenhouse gas legislative or regulatory actions.

NOTE 12--GUARANTEES

The following table shows outstanding guarantees at WPS:

		Expiration		
(Millions)	**Total Amounts Committed at December 31, 2010**	**Less Than 1 Year**	**1 to 2 Years**	**Over 2 Years**
Standby letters of credit (1)	**$0.3**	$0.2	$0.1	$ -
Other guarantee (2)	**0.4**	-	-	0.4
Total guarantees	**$0.7**	$0.2	$0.1	$0.4

(1) At WPS's request, financial institutions have issued standby letters of credit for the benefit of third parties that have extended credit to WPS. These amounts are not reflected on the Balance Sheet.

(2) Issued for workers compensation coverage in Michigan. This amount is not reflected on the Balance Sheet.

NOTE 13--EMPLOYEE BENEFIT PLANS

Defined Benefit Plans

WPS participates in the Integrys Energy Group Retirement Plan, a non-contributory, qualified retirement plan sponsored by IBS. WPS is responsible for its share of the plan assets and obligations, and the WPS Balance Sheet reflects only the liabilities associated with past and current WPS employees and its share of the plan assets.

WPS serves as plan sponsor for certain unfunded nonqualified retirement plans. WPS's Balance Sheet reflects the liabilities associated with these plans. WPS also serves as plan sponsor and administrator for certain other postretirement benefit plans and funds benefits for retirees through irrevocable trusts, as allowed for income tax purposes. WPS's Balance Sheet reflects only the liabilities associated with past and current WPS employees and its share of the plan assets for these other postretirement benefit plans.

In addition, Integrys Energy Group offers medical, dental, and life insurance benefits to active WPS employees and their dependents. WPS expenses the allocated costs of these benefits as incurred.

Effective January 1, 2008, and December 18, 2009, the defined benefit pension plans were closed to new non-union and union hires, respectively. In addition, changes in the WPS union contract resulted in a plan amendment in December 2009.

The following tables provide a reconciliation of the changes in the plans' benefit obligations and fair value of assets for WPS during 2010 and 2009.

	Pension Benefits		**Other Benefits**	
(Millions)	**2010**	**2009**	**2010**	**2009**
Reconciliation of benefit obligation				
Obligation at January 1	**$622.6**	$598.7	**$243.6**	$276.1
Service cost	**12.6**	11.5	**5.8**	5.7
Interest cost	**37.7**	38.8	**14.1**	14.1
Plan amendments	**-**	3.0	**-**	-
Plan curtailment	**-**	0.2 (1)	**-**	-
Transfer to affiliates	**(16.0)**(2)	(3.6)(2)	**-**	(55.8)(3)
Actuarial (gain) loss, net	**43.3**	(1.9)	**14.2**	12.6
Participant contributions	**-**	-	**0.5**	0.4
Benefit payments	**(42.0)**	(24.1)	**(10.1)**	(10.2)
Federal subsidy on benefits paid	**-**	-	**0.8**	0.7
Obligation at December 31	**$658.2**	$622.6	**$268.9**	$243.6
Reconciliation of fair value of plan assets				
Fair value of plan assets at January 1	**$435.5**	$379.8	**$165.7**	$175.4
Actual return on plan assets	**56.3**	82.1	**18.3**	24.9
Employer contributions	**83.2**	1.3	**10.6**	9.1
Participant contributions	**-**	-	**0.5**	0.4
Benefit payments	**(42.0)**	(24.1)	**(10.1)**	(10.2)
Transfer to affiliates	**(16.0)**(2)	(3.6)(2)	**0.1**	(33.9)(3)
Fair value of plan assets at December 31	**$517.0**	$435.5	**$185.1**	$165.7

(1) In connection with the reduction in workforce discussed in Note 3, "*Restructuring Expense*," a curtailment loss was recognized.

(2) The transfer of pension plan assets and obligations to affiliates relates to past WPS employees who at retirement were employed by IBS. The assets and corresponding obligations are transferred to IBS, as IBS pays the benefits.

(3) The transfer of other benefit plan assets and obligations to affiliates occurred in connection with an agreement whereby each participating affiliate in the WPS-sponsored other postretirement benefit plans is responsible for its share of plan obligations and is entitled to its share of plan assets. The amounts shown as transferred in the table above relate to the participation, prior to December 31, 2009, of Integrys Energy Group and certain subsidiaries other than WPS, in the WPS other postretirement benefit plans.

Amounts recognized on WPS's Balance Sheet at December 31 related to the funded status of the benefit plans consisted of:

	Pension Benefits		Other Benefits	
(Millions)	**2010**	**2009**	**2010**	**2009**
Current liabilities	**$ 4.4**	$ 6.2	**$ 0.2**	$ 0.2
Noncurrent liabilities	**136.8**	180.9	**83.6**	77.7
Total liabilities	**$141.2**	$187.1	**$83.8**	$77.9

The accumulated benefit obligation for the defined benefit pension plans was $584.3 million and $545.0 million at December 31, 2010, and 2009, respectively. Information for pension plans with an accumulated benefit obligation in excess of plan assets is presented in the following table.

	December 31	
(Millions)	**2010**	**2009**
Projected benefit obligation	**$658.2**	$622.6
Accumulated benefit obligation	**584.3**	545.0
Fair value of plan assets	**517.0**	435.5

The following table shows the amounts that had not yet been recognized in WPS's net periodic benefit cost as of December 31.

	Pension Benefits		Other Benefits	
(Millions)	**2010**	**2009**	**2010**	**2009**
Net regulatory assets				
Net actuarial loss	**$150.5**	$131.3	**$57.5**	$48.6
Prior service cost (credit)	**15.3**	20.1	**(20.8)**	(24.4)
Transition obligation	**-**	-	**0.5**	0.7
Regulatory deferral *	**-**	4.5	**-**	(1.3)
Total	**$165.8**	$155.9	**$37.2**	$23.6

* The PSCW authorized recovery for net increased 2009 pension and other postretirement benefit costs related to plan asset losses that occurred in 2008. Amortization and recovery of these deferred costs occurred in 2010.

The estimated net actuarial losses and prior service costs for defined benefit pension plans that will be amortized as a component of net periodic benefit cost during 2011 are $8.9 million and $4.8 million, respectively. The estimated net actuarial losses, prior service credits, and transition obligation for other postretirement benefit plans that will be amortized as a component of net periodic benefit cost during 2011 are $3.5 million, $3.5 million, and $0.2 million, respectively.

The following table shows the components of WPS's net pension and other postretirement benefit costs:

	Pension Benefits		Other Benefits	
(Millions)	**2010**	**2009**	**2010**	**2009**
Net periodic benefit cost				
Service cost	**$11.5**	$10.3	**$ 5.8**	$ 5.7
Interest cost	**36.6**	38.0	**14.1**	14.1
Expected return on plan assets	**(39.6)**	(39.4)	**(14.2)**	(13.9)
Amortization of transition obligation	**-**	-	**0.2**	0.2
Amortization of prior service cost (credit)	**4.8**	4.5	**(3.5)**	(3.5)
Amortization of net actuarial loss (gain)	**4.1**	1.1	**1.2**	0.1
Regulatory deferral *	**4.5**	(4.5)	**(1.3)**	1.3
Net periodic benefit cost	**$21.9**	$10.0	**$ 2.3**	$ 4.0

* The PSCW authorized recovery for net increased 2009 pension and other postretirement benefit costs related to plan asset losses that occurred in 2008. Amortization and recovery of these deferred costs occurred in 2010.

Assumptions – Pension and Other Postretirement Benefit Plans

The weighted-average assumptions used at December 31 to determine benefit obligations for the plans were as follows:

	Pension Benefits		Other Benefits	
	2010	**2009**	**2010**	**2009**
Discount rate	**5.80%**	6.15%	**5.80%**	6.05%
Rate of compensation increase	**4.29%**	4.29%	**N/A**	N/A
Assumed medical cost trend rate (under age 65)	**N/A**	N/A	**7.5%**	8.0%
Ultimate trend rate	**N/A**	N/A	**5.0%**	5.0%
Ultimate trend rate reached in	**N/A**	N/A	**2016**	2013
Assumed medical cost trend rate (over age 65)	**N/A**	N/A	**8.0%**	8.5%
Ultimate trend rate	**N/A**	N/A	**5.5%**	5.5%
Ultimate trend rate reached in	**N/A**	N/A	**2016**	2013
Assumed dental cost trend rate	**N/A**	N/A	**5.0%**	5.0%

The weighted-average assumptions used to determine net periodic benefit cost for the plans were as follows for the years ended December 31:

	Pension Benefits	
	2010	**2009**
Discount rate	**6.15%**	6.45%
Expected return on assets	**8.50%**	8.50%
Rate of compensation increase	**4.29%**	4.27%

	Other Benefits	
	2010	**2009**
Discount rate	**6.05%**	6.50%
Expected return on assets	**8.50%**	8.50%
Assumed medical cost trend rate (under age 65)	**8.0%**	9.0%
Ultimate trend rate	**5.0%**	5.0%
Ultimate trend rate reached in	**2013**	2013
Assumed medical cost trend rate (over age 65)	**8.5%**	9.5%
Ultimate trend rate	**5.5%**	5.5%
Ultimate trend rate reached in	**2013**	2013
Assumed dental cost trend rate	**5.0%**	5.0%

WPS establishes its expected return on assets assumption based on consideration of historical and projected asset class returns, as well as the target allocations of the benefit trust portfolios. Beginning in 2011, WPS's expected return on assets assumption for the plans is 8.25%.

Assumed health care cost trend rates have a significant effect on the amounts reported by WPS for the health care plans. For the year ended December 31, 2010, a one-percentage-point change in assumed health care cost trend rates would have had the following effects:

	One-Percentage-Point	
(Millions)	**Increase**	**Decrease**
Effect on total of service and interest cost components of net periodic postretirement health care benefit cost	$ 3.5	$ (2.8)
Effect on the health care component of the accumulated postretirement benefit obligation	41.0	(33.2)

Pension and Other Postretirement Benefit Plan Assets

Integrys Energy Group's investment policy includes various guidelines and procedures designed to ensure assets are invested in an appropriate manner to meet expected future benefits to be earned by participants. The investment guidelines consider a broad range of economic conditions. Central to the policy are target allocation ranges by major asset categories. The policy is established and administered in a manner that is compliant at all times with applicable regulations.

The objectives of the target allocations are to maintain investment portfolios that diversify risk through prudent asset allocation parameters and to achieve asset returns that meet or exceed the plans' actuarial assumptions and that are competitive with like instruments employing similar investment strategies. The portfolio diversification provides protection against significant concentrations of risk in the plan assets. The target asset allocations for pension and other postretirement benefit plans that have significant assets are: 70% equity securities and 30% fixed income securities. Equity securities primarily include investments in large-cap and small-cap companies. Fixed income securities primarily include corporate bonds of companies from diversified industries, United States government securities, and mortgage-backed securities.

The Board of Directors of Integrys Energy Group established the Employee Benefits Administrator Committee (composed of members of Integrys Energy Group and its subsidiaries management) to manage the operations and administration of all benefit plans and trusts. The committee periodically reviews the asset allocation, and the portfolio is rebalanced when necessary.

Pension and other postretirement benefit plan investments recorded at fair value were as follows, by asset class. See Note 1(r), "*Summary of Significant Accounting Policies – Fair Value*," for information on the fair value hierarchy and the inputs used to measure fair value.

	December 31, 2010							
	Pension Plan Assets				Other Benefit Plan Assets			
(Millions)	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Asset Class								
Cash and cash equivalents	**$ 1.6**	**$ 16.0**	**$ -**	**$ 17.6**	**$ -**	**$ 5.6**	**$ -**	**$ 5.6**
Equity securities:								
United States equity	**59.1**	**141.0**	**-**	**200.1**	**21.1**	**49.8**	**-**	**70.9**
International equity	**35.8**	**116.7**	**-**	**152.5**	**12.5**	**41.9**	**-**	**54.4**
Fixed income securities:								
United States government	**-**	**34.5**	**-**	**34.5**	**8.1**	**27.3**	**-**	**35.4**
Foreign government	**-**	**6.2**	**3.7**	**9.9**	**-**	**-**	**-**	**-**
Corporate debt	**-**	**67.5**	**1.0**	**68.5**	**-**	**15.4**	**-**	**15.4**
Asset-backed securities	**-**	**24.9**	**0.1**	**25.0**	**-**	**-**	**-**	**-**
Other	**-**	**2.4**	**-**	**2.4**	**0.2**	**-**	**-**	**0.2**
Real estate securities	**-**	**-**	**14.1**	**14.1**	**-**	**-**	**-**	**-**
	96.5	**409.2**	**18.9**	**524.6**	**41.9**	**140.0**	**-**	**181.9**
401(h) other benefit plan assets invested as pension assets *	**(0.7)**	**(3.0)**	**(0.1)**	**(3.8)**	**0.7**	**3.0**	**0.1**	**3.8**
Total	**$95.8**	**$406.2**	**$18.8**	**$520.8**	**$42.6**	**$143.0**	**$0.1**	**$185.7**

* Pension trust assets are used to pay other postretirement benefits as allowed under Internal Revenue Code Section 401(h).

	December 31, 2009							
	Pension Plan Assets				Other Benefit Plan Assets			
(Millions)	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Asset Class								
Cash and cash equivalents	$ 1.0	$ 15.3	$ -	$ 16.3	$ -	$ 7.8	$ -	$ 7.8
Equity securities:								
United States equity	122.3	76.1	-	198.4	38.0	31.8	-	69.8
International equity	14.5	67.4	-	81.9	-	21.8	-	21.8
Fixed income securities:								
United States government	-	49.7	-	49.7	-	27.8	-	27.8
Foreign government	-	5.7	0.2	5.9	-	1.3	-	1.3
Corporate debt	-	57.1	1.3	58.4	-	27.1	-	27.1
Asset-backed securities	-	18.0	-	18.0	-	7.8	-	7.8
Other	-	-	0.5	0.5	-	0.2	-	0.2
Real estate securities	-	-	11.7	11.7	-	-	-	-
	137.8	289.3	13.7	440.8	38.0	125.6	-	163.6
401(h) other benefit plan assets invested as pension assets *	(0.6)	(1.4)	(0.1)	(2.1)	0.6	1.4	0.1	2.1
Total	$137.2	$287.9	$13.6	$438.7	$38.6	$127.0	$0.1	$165.7

* Pension trust assets are used to pay other postretirement benefits as allowed under Internal Revenue Code Section 401(h).

The following table sets forth a reconciliation of changes in the fair value of pension plan assets categorized as Level 3 measurements:

(Millions)	Foreign Government Debt	Corporate Debt	Asset-Backed Securities	Other Fixed Income Securities	Real Estate Securities	Total
Beginning balance at December 31, 2008	$0.4	$0.9	$ -	$0.7	$16.7	$18.7
Actual return on plan assets:						
Relating to assets still held at the reporting date	0.4	0.5	-	0.5	(5.6)	(4.2)
Relating to assets sold during the period	-	(0.2)	-	(0.2)	-	(0.4)
Purchases, sales, and settlements	-	0.3	-	(0.5)	0.6	0.4
Transfers in and/or out of Level 3	(0.6)	(0.2)	-	-	-	(0.8)
Ending balance at December 31, 2009	0.2	1.3	-	0.5	11.7	13.7
Actual return on plan assets:						
Relating to assets still held at the reporting date	**(0.1)**	**0.2**	**-**	**-**	**1.8**	**1.9**
Purchases, sales, and settlements	**3.6**	**(0.5)**	**0.1**	**(0.5)**	**0.6**	**3.3**
Ending balance at December 31, 2010	**$3.7**	**$1.0**	**$0.1**	**$ -**	**$14.1**	**$18.9**

Cash Flows Related to Pension and Other Postretirement Benefit Plans

WPS's funding policy is to contribute at least the minimum amounts that are required to be funded under the Employee Retirement Income Security Act, but not more than the maximum amounts that are currently deductible for income tax purposes. WPS expects to contribute $62.4 million to pension plans and $10.9 million to other postretirement benefit plans in 2011, dependent upon various factors affecting WPS, including its liquidity position and tax law changes.

The following table shows the payments, reflecting expected future service, that WPS expects to make for pension and other postretirement benefits. In addition, the table shows the expected federal subsidies, provided under the Medicare Prescription Drug, Improvement and Modernization Act of 2003, which will partially offset other postretirement benefits.

(Millions)	Pension Benefits	Other Benefits	Federal Subsidies
2011	$ 39.9	$13.0	$(0.9)
2012	41.5	13.6	(0.9)
2013	42.7	14.2	(1.0)
2014	44.1	14.9	(1.1)
2015	48.2	15.8	(1.1)
2016-2020	248.2	93.5	(6.1)

Defined Contribution Benefit Plans

Integrys Energy Group maintains a 401(k) Savings Plan for substantially all full-time WPS employees. A percentage of employee contributions are matched through an employee stock ownership plan (ESOP) contribution up to certain limits. Certain union employees receive a contribution to their ESOP account regardless of their participation in the 401(k) Savings Plan. Employees who are no longer eligible to participate in the defined benefit pension plan participate in a defined contribution pension plan, in which certain amounts are contributed to an employee's account based on the employee's wages, age, and years of service. WPS's share of the total costs incurred under these plans was $4.7 million in 2010 and $5.2 million in 2009.

Integrys Energy Group maintains deferred compensation plans that enable certain key employees, including employees of WPS, to defer a portion of their compensation on a pre-tax basis. All employee deferrals related to the deferred compensation plan in place prior to the PEC merger are remitted to WPS and, therefore, the liabilities and costs associated with this deferred compensation plan are included on WPS's Balance Sheet and Statement of Income, respectively. The obligation classified within other long-term liabilities was $35.7 million at December 31, 2010, and $31.5 million at December 31, 2009. The costs incurred under this arrangement were $3.4 million in 2010 and $4.3 million in 2009.

NOTE 14--PREFERRED STOCK

WPS has 1,000,000 authorized shares of preferred stock with no mandatory redemption and a $100 par value. Outstanding shares were as follows at December 31:

(Millions, except share amounts)	2010		2009	
Series	**Shares Outstanding**	**Carrying Value**	**Shares Outstanding**	**Carrying Value**
5.00%	**131,916**	**$13.2**	131,916	$13.2
5.04%	**29,983**	**3.0**	29,983	3.0
5.08%	**49,983**	**5.0**	49,983	5.0
6.76%	**150,000**	**15.0**	150,000	15.0
6.88%	**150,000**	**15.0**	150,000	15.0
Total	**511,882**	**$51.2**	511,882	$51.2

All shares of preferred stock of all series are of equal rank except as to dividend rates and redemption terms. Payment of dividends from any earned surplus or other available surplus is not restricted by the terms of any indenture or other undertaking by WPS. Each series of outstanding preferred stock is redeemable in whole or in part at WPS's option at any time on 30 days' notice at the respective redemption prices. WPS may not redeem less than all, nor purchase any, of its preferred stock during the existence of any dividend default.

In the event of WPS's dissolution or liquidation, the holders of preferred stock are entitled to receive (a) the par value of their preferred stock out of the corporate assets other than profits before any of such assets are paid or distributed to the holders of common stock and (b) the amount of dividends accumulated and unpaid on their preferred stock out of the surplus or net profits before any of such surplus or net profits are paid to the holders of common stock. Thereafter, the remainder of the corporate assets, surplus, and net profits shall be paid to the holders of common stock.

The preferred stock has no pre-emptive, subscription, or conversion rights, and has no sinking fund provisions.

NOTE 15--COMMON EQUITY

Integrys Energy Group is the sole holder of WPS's common stock.

The PSCW has restricted WPS to paying normal dividends on its common stock of no more than 103% of the previous year's common stock dividend without the PSCW's approval. Integrys Energy Group's right to receive dividends on the common stock of WPS is also subject to the prior rights of WPS's preferred shareholders and to provisions in WPS's restated articles of incorporation, which limit the amount of common stock dividends that WPS may pay if its common stock and common stock surplus accounts constitute less than 25% of its total capitalization. At December 31, 2010, these limitations amounted to $1.4 million out of WPS's total retained earnings of $424.9 million. Consequently, at December 31, 2010, WPS had $423.5 million of retained earnings available for the payment of dividends.

The PSCW requires WPS to maintain a financial capital structure (i.e., the percentages by which each of common stock equity, preferred stock equity and debt constitute the total capital invested in a utility) that has a common equity range of 49% to 54%. Prior to the 2011 rate case, the PSCW established a targeted financial common equity ratio at 51% that results in a regulatory common equity ratio of 53.41%. The primary difference between the financial and the regulatory common equity ratio relates to certain off-balance sheet obligations, primarily purchased power obligations, considered by the PSCW in establishing the financial common equity target. Effective with the 2011 rate order, the PSCW established a targeted financial common equity ratio at 50.24% resulting in a regulatory common equity ratio of 51.65%. These percentages may be modified by the PSCW.

Integrys Energy Group may provide equity contributions or request a return of capital in order to maintain utility common equity levels consistent with those allowed by the regulators. Wisconsin law prohibits WPS from making loans to or guaranteeing obligations of Integrys Energy Group or its other subsidiaries. During 2010, WPS made a return of capital to Integrys Energy Group in the amount of $15.0 million, and WPS paid common dividends of $99.6 million to Integrys Energy Group.

NOTE 16--STOCK-BASED COMPENSATION

WPS employees may be granted awards under Integrys Energy Group's stock-based compensation plans. At December 31, 2010, stock options, performance stock rights, and restricted shares and restricted share units were outstanding under various plans. Compensation cost associated with these awards is allocated to WPS based on the percentages used for allocation of the award recipients' labor costs.

Performance stock rights, restricted shares, and restricted share units were accounted for as equity awards through June 30, 2010; however, in the third quarter of 2010, Integrys Energy Group determined that these awards should have been accounted for as liability awards due to certain changes to the deferred compensation plan approved by Integrys Energy Group's Board of Directors in the fourth quarter of 2007. In the third quarter of 2010, consistent with the guidance in the Stock Compensation Topic of the FASB ASC, Integrys Energy Group began accounting for performance stock rights, restricted shares, and restricted share units as liability awards, which are required to be recorded at fair value each reporting period. The cumulative effect of this change for WPS related to periods prior to the third quarter of 2010 was a decrease in net income attributed to common shareholder of $0.9 million. Management determined that this amount was not material to prior periods and recorded the cumulative effect in earnings in the third quarter of 2010.

Compensation cost recognized for stock options and the total compensation cost capitalized were not significant during 2010 and 2009.

Compensation cost recognized for performance stock rights during 2010 and 2009, was $3.8 million and $1.7 million, respectively. The total compensation cost capitalized during these same years was not significant.

Compensation cost recognized for restricted share and restricted share unit awards during 2010 and 2009, was $3.7 million and $1.7 million, respectively. The total compensation cost capitalized during these same years was not significant.

NOTE 17--VARIABLE INTEREST ENTITIES

Effective January 1, 2010, WPS implemented SFAS No. 167, "Amendments to FASB Interpretation No. 46 (R)" (now incorporated as part of the Consolidation Topic of the FASB ASC). WPS has a variable interest in an entity through a power purchase agreement relating to the cost of fuel. This agreement contains a tolling arrangement in which WPS supplies the scheduled fuel and purchases capacity and energy from the facility. This contract expires in 2016. As of December 31, 2010 and December 31, 2009, WPS had approximately 500 megawatts of capacity available under this agreement.

At December 31, 2010, the assets and liabilities on the Balance Sheet that related to the involvement with this variable interest entity pertained to working capital accounts and represented the amounts owed by WPS for current deliveries of power. WPS has not provided or guaranteed any debt or equity support, liquidity arrangements, performance guarantees, or other commitments associated with this contract. There is no significant potential exposure to loss as a result of its involvement with the variable interest entity.

NOTE 18--FAIR VALUE

Fair Value Measurements

The following tables show WPS's financial assets and liabilities that were accounted for at fair value on a recurring basis, categorized by level within the fair value hierarchy.

	December 31, 2010			
(Millions)	**Level 1**	**Level 2**	**Level 3**	**Total**
Risk management assets				
FTRs	**$ -**	**$ -**	**$2.2**	**$2.2**
Natural gas contracts	**0.4**	**-**	**-**	**0.4**
Petroleum products contracts	**0.3**	**-**	**-**	**0.3**
Coal contract	**-**	**-**	**3.7**	**3.7**
Total	**$0.7**	**$ -**	**$5.9**	**$6.6**
Risk management liabilities				
FTRs	**$ -**	**$ -**	**$0.2**	**$0.2**
Natural gas contracts	**2.3**	**-**	**-**	**2.3**
Coal contract	**-**	**-**	**1.2**	**1.2**
Total	**$2.3**	**$ -**	**$1.4**	**$3.7**

	December 31, 2009			
(Millions)	**Level 1**	**Level 2**	**Level 3**	**Total**
Risk management assets	$0.7	$ -	$4.3	$5.0
Risk management liabilities	$1.3	$ -	$1.2	$2.5

The risk management assets and liabilities listed in the tables above include a physical coal contract, NYMEX futures and options, as well as financial contracts used to manage transmission congestion costs in the MISO market. NYMEX contracts are valued using the NYMEX end-of-day settlement price, which is a Level 1 input. The valuation for FTRs is derived from historical data from MISO, which is considered a Level 3 input. The valuation for the physical coal contract is categorized in Level 3 due to the significance of internally-developed inputs. For more information on WPS's derivative instruments, see Note 2, "*Risk Management Activities.*" There were no transfers between the levels of the fair value hierarchy during 2010.

The following table sets forth a reconciliation of changes in the fair value of FTRs and the physical coal contract, which are categorized as Level 3 measurements:

	2010			2009
(Millions)	**FTRs**	**Coal Contract**	**Total**	**FTRs**
Balance at beginning of period	**$3.1**	**$ -**	**$ 3.1**	$2.7
Net realized (loss) gain included in earnings	**4.0**	**-**	**4.0**	(2.9)
Net unrealized gain (loss) recorded as regulatory assets or liabilities	**(1.2)**	**2.5**	**1.3**	2.0
Net purchases and settlements	**(3.9)**	**-**	**(3.9)**	1.3
Balance at end of period	**$2.0**	**$2.5**	**$4.5**	$3.1

Unrealized gains and losses on FTRs and the physical coal contract are deferred as regulatory assets or liabilities. Therefore, these fair value measurements have no impact on earnings. Realized gains and losses on FTRs, as well as the related transmission congestion costs, are recorded in cost of fuel, natural gas, and purchased power on the Statement of Income.

Fair Value of Financial Instruments

The following table shows the financial instruments included on WPS's Balance Sheet that are not recorded at fair value.

	2010		2009	
(Millions)	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Long-term debt	**$871.1**	**$924.3**	$870.9	$909.9
Preferred stock	**51.2**	**46.9**	51.2	44.4

The fair values of long-term debt are estimated based on the quoted market price for the same or similar issues, or on the current rates offered to WPS for debt of the same remaining maturity. The fair values of preferred stock are estimated based on quoted market prices when available, or by using a perpetual dividend discount model.

Due to the short maturity of cash and cash equivalents, accounts receivable, accounts payable, notes payable, and outstanding commercial paper, the carrying amount approximates fair value.

NOTE 19--REGULATORY ENVIRONMENT

Wisconsin

2011 Rates

On January 13, 2011, the PSCW issued a final written order for WPS authorizing an electric rate increase of $21.0 million, excluding the impact of a $15.2 million estimated fuel refund (including carrying costs) from 2010, and requiring an $8.3 million decrease in natural gas rates, effective January 14, 2011. The new rates reflect a 10.30% return on common equity and a common equity ratio of 51.65% in WPS's regulatory capital structure. The order also adopted new electric fuel rules effective January 1, 2011. The rulemaking process to implement the new fuel rules is expected to be complete in March 2011.

2010 Rates

On December 22, 2009, the PSCW issued a final written order for WPS authorizing an electric rate increase of $18.2 million, offset by an $18.2 million refund of 2009 and 2008 fuel cost over-collections, and a retail natural gas rate increase of $13.5 million, effective January 1, 2010. Based on an order issued on April 1, 2010, the remaining $10.0 million of the total 2008 and 2009 fuel cost over-collections, plus interest of $1.3 million, were refunded to customers in April and May 2010, and the 2010 fuel cost over-collections were made subject to refund as of that date. As of December 31, 2010, the balance of the 2010 fuel cost over-collections to be refunded to customers throughout 2011 was $15.2 million, which was recorded as a short-term liability.

2009 Rates

On December 30, 2008, the PSCW issued a final written order for WPS authorizing no change in retail electric rates from the fuel surcharge adjusted rates authorized effective July 4, 2008, and a $3.0 million decrease in retail natural gas rates. The PSCW also approved a decoupling mechanism as a four-year pilot program, which allows WPS to defer and recover or refund in future rate proceedings all or a portion of the differences between the actual and authorized margin per customer impact of variations in volumes. The annual deferral or refund is limited to $14.0 million for electric service and $8.0 million for natural gas service. The mechanism does not adjust for changes in volume resulting from changes in customer count and does not cover large commercial and industrial customers.

NOTE 20--RELATED PARTY TRANSACTIONS

WPS routinely enters into transactions with related parties, including Integrys Energy Group, its subsidiaries, and other entities in which WPS has material interests.

WPS provides and receives services, property, and other items of value to and from its parent, Integrys Energy Group, and other subsidiaries of Integrys Energy Group. All such transactions are made pursuant to an Affiliated Interest Agreement ("Regulated Agreement") approved by the PSCW. MGU, MERC, UPPCO, PGL, and NSG (together with WPS, the "regulated subsidiaries") have all been added as parties to the Regulated Agreement and, like WPS, can also provide and receive services, property, and other items of value to and from their parent, Integrys Energy Group, and other regulated subsidiaries of Integrys Energy Group. WPS is also a party to an agreement with Integrys Energy Group and Integrys Energy Group's non-regulated subsidiaries. This Master Affiliated Interest Agreement ("Non-Regulated Agreement") was also approved by the PSCW. The other regulated subsidiaries are not parties to the Non-Regulated Agreement. The Regulated Agreement requires that all services are provided at cost. The Non-Regulated Agreement provides that WPS must receive payment equal to the higher of their cost or fair value for services, property, and other items of value that WPS provides to Integrys Energy Group or its other non-regulated subsidiaries, and that WPS must make payments equal to the lower of the provider's cost or fair value for services, property, and other items of value that Integrys Energy Group or its other non-regulated subsidiaries provide to WPS. Modification or amendment to these agreements requires the approval of the PSCW.

IBS provides 15 categories of services (including financial, human resource, and administrative services) to WPS pursuant to a Master Regulated Affiliated Interest Agreement (IBS AIA) which has been approved by, or granted appropriate waivers from, the appropriate regulators, including the PSCW. As required by FERC regulations for centralized service companies, IBS renders services at cost. The PSCW must be notified prior to making changes to the services offered under and the allocation methods specified in the IBS AIA. Other modifications or amendments to the IBS AIA would require PSCW approval. Recovery of allocated costs is addressed in WPS's rate cases.

In 2010, a new affiliated interest agreement (Non-IBS AIA) that would govern the provision of intercompany services, other than IBS services, within Integrys Energy Group, was submitted to the PSCW for approval. (A previous filing in 2008 was withdrawn.) The Non-IBS AIA was written primarily to limit the scope of services now provided by IBS that had been provided under the Regulated Agreement and the Non-Regulated Agreement. The Non-IBS AIA would replace these current agreements, except the IBS AIA, after proper approvals. The pricing methodologies from the current agreements would carry forward to the Non-IBS AIA. The Non-IBS AIA has yet to be approved by the PSCW. On January 27, 2011, the PSCW issued a notice to consider the Non-IBS AIA.

WPS provides repair and maintenance services to ATC under an Operation and Maintenance Services Agreement for Transmission Facilities approved by the PSCW. Services are billed to ATC under this agreement at WPS's fully allocated cost.

The table below includes information related to transactions entered into with related parties as of December 31.

(Millions)	**2010**	**2009**
Notes payable (1)		
Integrys Energy Group	**$ 8.6**	$ 9.3
Benefit costs (2)		
Receivables from related parties	**11.8**	10.9
Liability related to income tax allocation		
Integrys Energy Group	**9.0**	10.5

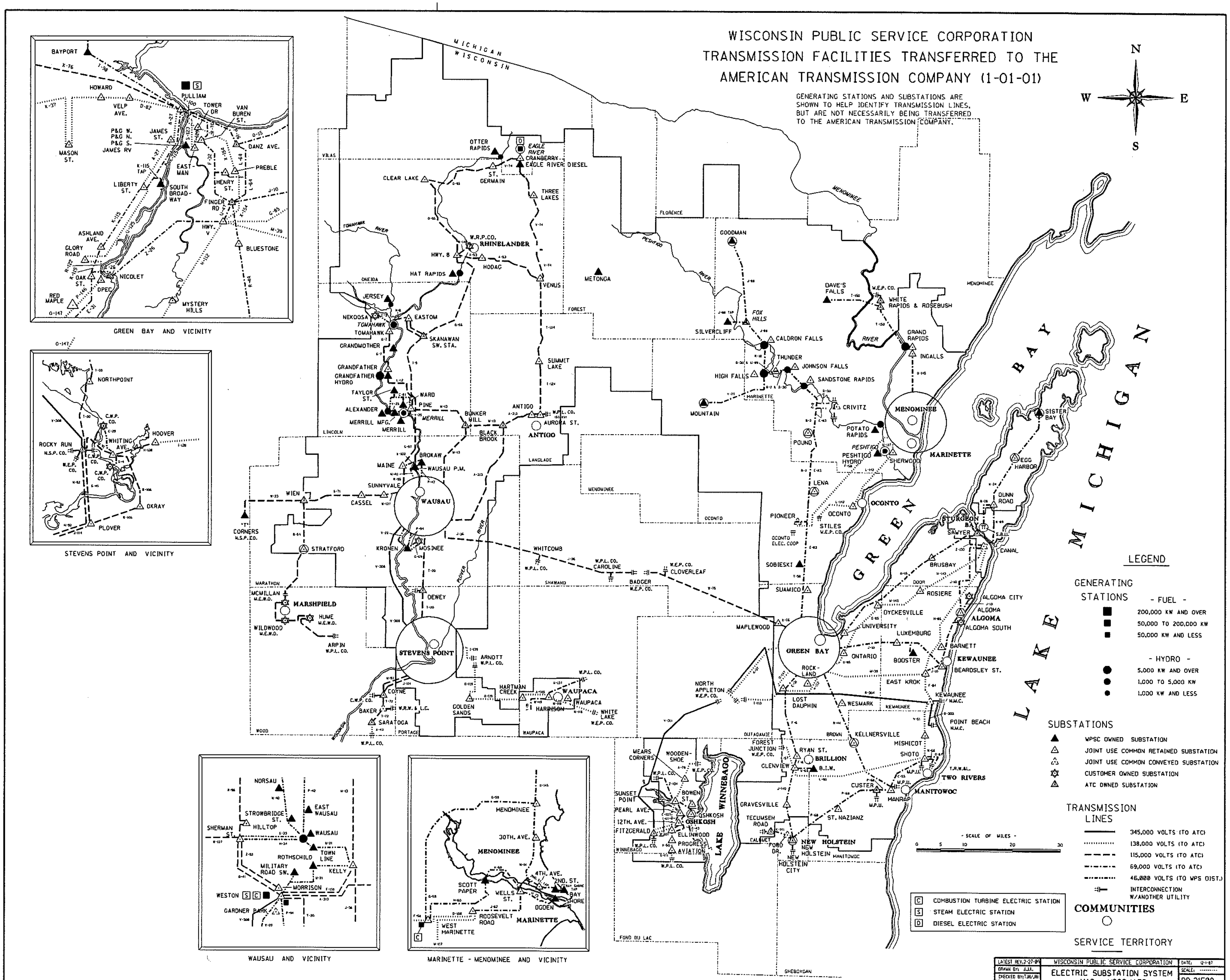
The following table shows activity associated with related party transactions for the years ended December 31.

(Millions)	**2010**	**2009**
Electric transactions		
Sales to UPPCO	**$26.7**	$42.5
Purchases from UPPCO	-	0.2
Natural gas transactions		
Sales to Integrys Energy Services	**0.7**	0.5
Purchases from Integrys Energy Services	**1.2**	1.5
Interest expense (1)		
Integrys Energy Group	**0.8**	0.8
Transactions with equity method investments		
Charges from ATC for network transmission services	**96.6**	84.5
Charges to ATC for services and construction	**11.2**	7.2
Net proceeds from WRPC sales of energy to MISO	**4.5**	2.6
Purchases of energy from WRPC	**4.7**	4.6
Revenues from services provided to WRPC	**0.6**	0.6
Income from WPS Investments, LLC (3)	**9.8**	10.0

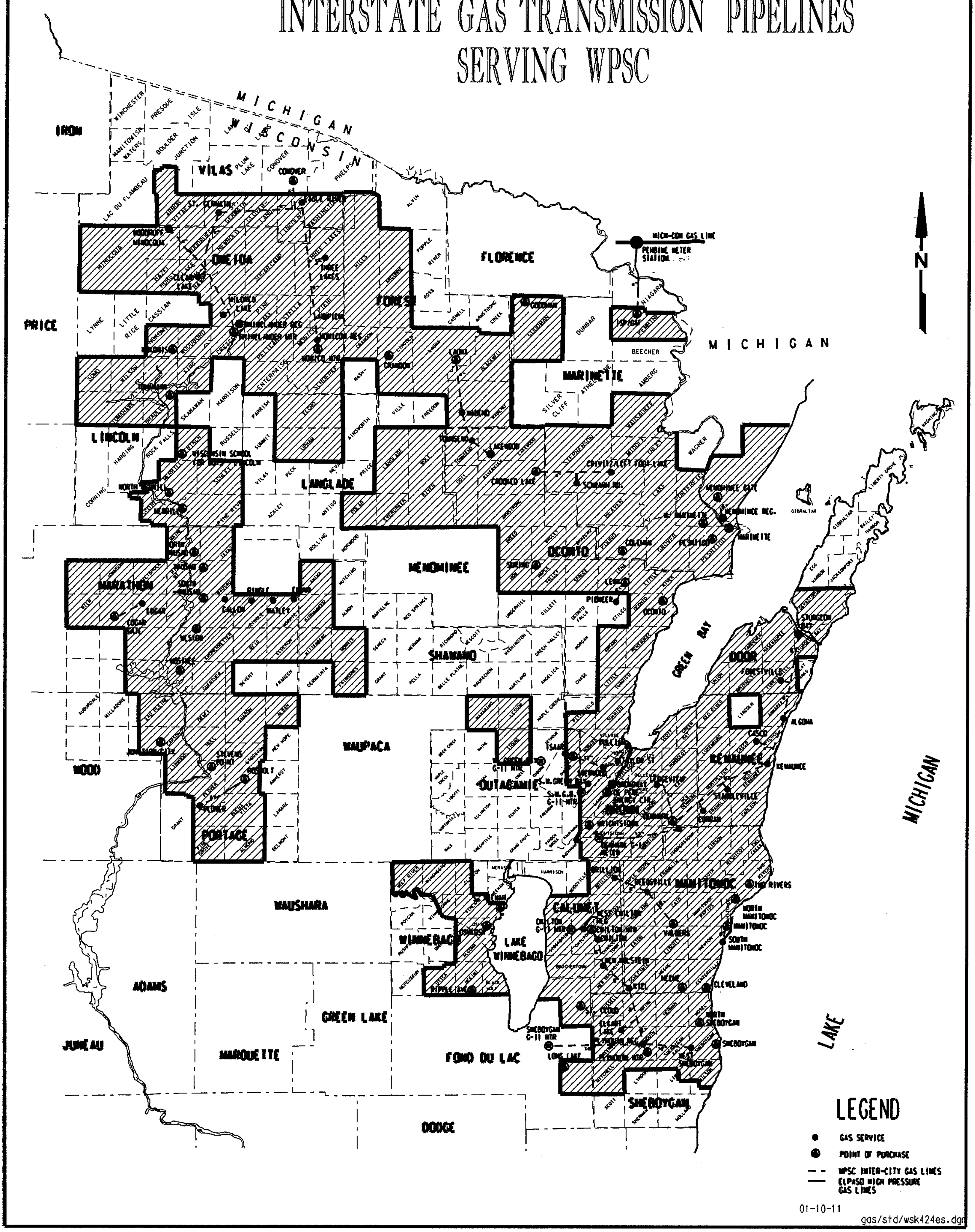
(1) WPS Leasing, a consolidated subsidiary of WPS, has a note payable to WPS's parent company, Integrys Energy Group.

(2) WPS serves as plan sponsor and administrator for certain other postretirement benefit plans. The net periodic benefit cost associated with the plans and the portions of the funded status not yet recognized in income are allocated among Integrys Energy Group's subsidiaries. Prior to 2009, the liabilities for certain other postretirement benefit plans were recorded on WPS's Balance Sheet.

(3) WPS Investments, LLC is a consolidated subsidiary of Integrys Energy Group that is jointly owned by Integrys Energy Group, WPS, and UPPCO. At December 31, 2010, WPS had a 12.54% interest in WPS Investments accounted for under the equity method. WPS's percentage ownership interests have continued to decrease as additional equity contributions are made by Integrys Energy Group to WPS Investments.


WISCONSIN PUBLIC SERVICE CORPORATION
TRANSMISSION FACILITIES TRANSFERRED TO THE
AMERICAN TRANSMISSION COMPANY (1-01-01)
GENERATING STATIONS AND SUBSTATIONS ARE SHOWN TO HELP IDENTIFY TRANSMISSION LINES, BUT ARE NOT NECESSARILY BEING TRANSFERRED TO THE AMERICAN TRANSMISSION COMPANY.
N
W
E
S
LEGEND
GENERATING STATIONS
- FUEL -
200,000 KW AND OVER
50,000 TO 200,000 KW
50,000 KW AND LESS
- HYDRO -
5,000 KW AND OVER
1,000 TO 5,000 KW
1,000 KW AND LESS
SUBSTATIONS
WPSC OWNED SUBSTATION
JOINT USE COMMON RETAINED SUBSTATION
JOINT USE COMMON CONVEYED SUBSTATION
CUSTOMER OWNED SUBSTATION
ATC OWNED SUBSTATION
TRANSMISSION LINES
345,000 VOLTS (TO ATC)
138,000 VOLTS (TO ATC)
115,000 VOLTS (TO ATC)
69,000 VOLTS (TO ATC)
46,000 VOLTS (TO WPS DIST.)
INTERCONNECTION W/ANOTHER UTILITY
COMMUNITIES
SERVICE TERRITORY
C COMBUSTION TURBINE ELECTRIC STATION
S STEAM ELECTRIC STATION
D DIESEL ELECTRIC STATION
SCALE OF MILES
0 5 10 20 30
GREEN BAY AND VICINITY
STEVENS POINT AND VICINITY
WAUSAU AND VICINITY
MARINETTE - MENOMINEE AND VICINITY
LAKE MICHIGAN
GREEN BAY
LAKE WINNEBAGO
MICHIGAN
WISCONSIN
GREEN BAY
WAUSAU
STEVENS POINT
MENOMINEE
MARINETTE
RHINELANDER
ANTIGO
MARSHFIELD
WAUPACA
OSHKOSH
OCONTO
STURGEON BAY
ALGOMA
KEWAUNEE
TWO RIVERS
MANITOWOC
BRILLION
NEW HOLSTEIN
WISCONSIN PUBLIC SERVICE CORPORATION
ELECTRIC SUBSTATION SYSTEM MAP - WPSC/ATC
DD-21508

INTERSTATE GAS TRANSMISSION PIPELINES SERVING WPSC



Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/28/11	December 31, 2010

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of Nonutility property included in Account 121.
2. Designate with a double asterisk any property which is Leased to another company. State name of Lessee and whether Lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Poperty during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is Less) may be grouped by (1) previously devoted to public service (Line 44), or (2) other Nonutility property (Line 45).

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Land Purchased for Development	$ 60,727	$ -	$ 60,727
2	Arndt Street Substation Site	37,324	-	37,324
3	Pulaski Industrial Park - Electric Distribution System Only	40,398	-	40,398
4	Future Line S-305 - Right of Way	51,020	-	51,020
5	Eastern Hydroland	6,330	-	6,330
6	Non-Utility CWIP	-	39,910	39,910
7	Minor Items Previously Devoted to Public Service	13,542	-	13,542
8	Minor Items-Other Nonutility Property	3,318	-	3,318
9	Former Stevens Point Garage Site	7,089	-	7,089
10	Land Improvements on Sale Properties	124,227	-	124,227
11				
12				
13				
14				
15	Line 6, Column (c) - Expeditures charged into Construction Work			
16	in Progress.			
17				
18				
19				
20				
21				
22				
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37				
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40				
41				
42				
43				-
44				-
45	TOTAL	$ 343,975	$ 39,910	$ 383,885

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/18/2011	End of 2010/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of aquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			5,197,789		5,197,789
2	Steam Production Plant	34,812,792				34,812,792
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,506,053				1,506,053
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	11,383,423				11,383,423
7	Transmission Plant					
8	Distribution Plant	29,192,346				29,192,346
9	Regional Transmission and Market Operation					
10	General Plant	1,347,630				1,347,630
11	Common Plant-Electric	4,793,423				4,793,423
12	TOTAL	83,035,667		5,197,789		88,233,456

B. Basis for Amortization Charges

Amortization of Limited Term Electric Plant is for software and is based on a 3-, 5-, or 7-year period as determined by users of the software systems.

Schedule Page: 336 Line No.: 1 Column: d

The functional breakdown of Amortization of Limited Term Electric Plant for software (Account 404) is as follows:

Steam Production	$ 273,452
Hydraulic Production-Conventional	21,513
Other Production	122,181
Distribution	417,322
General	252,328
Common Electric	4,110,993
Total Amortization	$5,197,789

Schedule Page: 336 Line No.: 12 Column: e

Account 403.1 is not used due to the fact that WPS has received specific approval from our primary regulator, the PSCW, to defer depreciation expense related to asset retirement costs to a regulatory liability account.

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Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/18/2011	End of 2010/Q4

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

COMMON UTILITY PLANT IN SERVICE

	Total	Electric	Gas
Intangible-Software	2,392,729	1,898,152	494,577
Land & Land Rights	6,251,613	4,959,404	1,292,209
Structure & Improvements	85,822,870	68,083,283	17,739,587
Office Furniture & Equipment	15,211,389	12,067,195	3,144,194
Transportation Equipment	49,288,711	39,100,734	10,187,977
Stores Equipment	2,395,548	1,900,389	495,159
Tools, Shop & Garage Equipment	3,154,144	2,502,182	651,962
Laboratory Equipment	407,173	323,010	84,163
Power Operated Equipment	5,981,652	4,745,245	1,236,407
Communication Equipment	25,475,561	20,209,763	5,265,798
Miscellaneous Equipment	161,739	128,307	33,432
Asset Retirement Costs	1,210,233	960,078	250,155
Total Common Plant	197,753,362	156,877,742	40,875,620
TOTAL COMMON CWIP	1,000,999	794,092	206,907

ACCUMULATED PROVISION FOR DEPRECIATION

Balance, Beginning of Year		88,809,410
Depreciation accruals charged to:		
Depreciation Expense	6,042,383	
Transportation Equipment Expense	4,477,026	
		10,519,409
Depreciation Accrual Expense Adjustments		
Less: 254 Reg Liab Non-ARO COR Depr Expense (incl. in 403)	0	
Add: 182.3 ARC Depreciation Expense	32,971	
Less: 182.3 Reg Liab ARO Depr Expense (incl. in 403)	0	
		32,971
Total Depreciation Provision for Year		10,552,380
Net Charges for Plant Retired:		
Book Cost of Plant Retired	6,372,722	
Cost of Removal	26,846	
Salvage - Credit	(224,120)	
		6,175,448

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COMMON UTILITY PLANT AND EXPENSES

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4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Adjustment/Reclassification		
Reserve Adjustment for Donation	11,598	
		11,598
Balance, End of Year		93,197,940

Footnote:

End Balance (above)	93,197,940
Less: 108 ARO Depreciation (Non-Rate base)	(643,681)
Add: 182.3 ARO COR Depr (Rate base)	-
Add: 254 Non-ARO COR Depr Exp (Rate Base)	-
Ending Rate Base Reserve	92,554,259

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION

	Accruals for The Year	Balance End of Year
Electric Department	4,793,423	73,858,808
Gas Department	1,248,960	19,339,132
Totals	6,042,383	93,197,940

Footnotes:

End Balance - Electric	73,858,808
Less: 108 ARO Depreciation (Non-Rate base)	510,582
Add: 182.3 ARO COR Depr (Rate base)	-
Ending Rate Base Reserve - Electric	73,348,226
End Balance - Gas	19,339,132
Less: 108 ARO Depreciation (Non-Rate base)	133,099
Add: 182.3 ARO COR Depr (Rate base)	-
Ending Rate Base Reserve - Gas	19,206,033

ACCUMULATED PROVISION FOR AMORTIZATION

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Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/18/2011	End of 2010/Q4

COMMON UTILITY PLANT AND EXPENSES

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2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Balance, Beginning of Year		36,075,847
Amortization accruals charged to:		
Amortization Expense		5,182,141
Net Charges for Plant Retired:		
Book Cost of Plant Retired	39,907,931	
Cost of Removal	0	
Salvage - Credit	0	
		39,907,931
Adjustments/Reclassifications		
Other Reclassifications	0	
		0
Balance, End of Year		1,350,057

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR AMORTIZATION

	Accruals for The Year	Balance End of Year
Electric Department	4,110,993	1,071,000
Gas Department	1,071,148	279,057
Totals	5,182,141	1,350,057