This annual report contains amendments. Amendments and their corresponding letters are appended to the end of the report.

0690

Classes A and B

PRIVATE UTILITY ANNUAL REPORT

OF

Name: **WISCONSIN PUBLIC SERVICE CORPORATION**

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

For the Year Ended: **DECEMBER 31, 2001**

ELECTRIC, WATER, OR GAS 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.

ANDERSEN

Report of Independent Public Accountants

To Wisconsin Public Service Corporation:

We have audited the balance sheets of Wisconsin Public Service Corporation (a Wisconsin Corporation, the "Company") as of December 31, 2001 and 2000, and the related statements of income, retained earnings and cash flows for the years then ended, included on pages 110 through 121 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Wisconsin Public Service Corporation as of December 31, 2001 and 2000, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States. Also, in our opinion, the information presented in the financial statements referred to above is presented fairly, in all material respects, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Arthur Andersen LLP

ARTHUR ANDERSEN LLP

Milwaukee, Wisconsin
January 28, 2002

INSTRUCTIONS FOR FILING THE FERC FORM NO. 1

GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement (18 CFR 141.1). It is designed to collect financial and operational information from major electric utilities, Licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a nonconfidential public use form supporting a statistical publication (Financial Statistics of Selected Electric Utilities), published by the Energy Information Administration.

II. Who Must Submit

Each major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of The Federal Power Act (18 CFR 101), must submit this form.

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds
one of the following:

(1) one million megawatt hours of total annual sales,
(2) 100 megawatt hours of annual sales for resale,
(3) 500 megawatt hours of annual power exchanges delivered, or
(4) 500 megawatt hours of annual wheeling for others (deliveries plus Losses).

III. What and Where to Submit

(a) Submit this form electronically through the Form 1 Submission Software and an original and six (6) conformed paper copies, properly filed in and attested, to:

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A
Washington, DC 20426

Retain one copy of this report for your files.

Include with the original and each conformed paper copy of this form the subscription statement required by 18 C.F.R. 385.2011(c)(5). Paragraph (c)(5) of 18 C.F.R. 385.2011 requires each respondent submitting data electronically to file a subscription stating that the paper copies contain the same information as the electronic filing, that the signer knows the contents of the paper copies and electronic filing, and that the contents as stated in the copies and electronic filing are true to the best knowledge and belief of the signer.

(b) Submit, immediately upon publication, four (4) copies of the Latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
888 First Street, NE.
Washington, DC 20426

(c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a Letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):

(i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

(ii) Signed by independent certified public accountants or an independent Licensed public accountant certified or Licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 CFR 41.10-41.12 for specific qualifications.)

III. What and Where to Submit (Continued)
(c) Continued

Schedules	Reference Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the Letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the office of the Secretary at the address indicated at III (a).

Use the following format for the Letter or report unless unusual circumstances or conditions, explained in the Letter or report, demand that it be varied . Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____. We have also reviewed schedules _____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

(d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

Public Reference and Files Maintenance Branch
Federal Energy Regulatory Commission
888 First Street, NE. Room 2A ES-1
Washington, DC 20426
(202) 208-2474

IV. When to Submit

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden

The public reporting burden for this collection of information is estimated to average 1,217 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street N.E., Washington, DC 20426 (Attention: Mr. Michael Miller, CI-1); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if this collection of information does not display a valid control number. (44 U.S.C. 3512(a)).

GENERAL INSTRUCTIONS

I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U. S. of A.

II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.

III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.

IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.

V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.

VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

VII. For any resubmissions, submit the electronic filing using the Form 1 Submission Software and an original and six (6) conformed paper copies of the entire form, as well as the appropriate number of copies of the subscription statement indicated at instruction III (a). Resubmissions must be numbered sequentially on the cover page of the paper copies of the form. In addition, the cover page of each paper copy must indicate that the filing is a resubmission. Send the resubmissions to the address indicated at instruction III (a).

VIII. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.

IX. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.

DEFINITIONS

I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. 791a-825r)

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit: ...(3) "Corporation" means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shalt not include 'municipalities, as hereinafter defined;

(4) "Person" means an individual or a corporation;

(5) "Licensee" means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) "Municipality" means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry an the business of developing, transmitting, unitizing, or distributing power;..."

(11) "Project" means a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or forebay reservoirs directly connected therewith, the primary line or Lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered:

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission my prescribe the manner and form in which such reports shalt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

General Penalties

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information of document required by the Commission in the course of an investigation conducted under this Act ... shall forfeit to the United States an amount not exceeding $1,000 to be fixed by the Commission after notice and opportunity for hearing..."

FERC FORM NO. 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

IDENTIFICATION		
01 Exact Legal Name of Respondent Wisconsin Public Service Corporation		02 Year of Report Dec. 31, 2001
03 Previous Name and Date of Change *(if name changed during year)*		
04 Address of Principal Office at End of Year *(Street, City, State, Zip Code)* 700 North Adams Street, P.O. Box 19001, Green Bay, Wisconsin 54307-9001		
05 Name of Contact Person Barth J. Wolf		06 Title of Contact Person Sec. & Mngr-Legal Services
07 Address of Contact Person *(Street, City, State, Zip Code)* 700 North Adams Street, P.O. Box 19001, Green Bay, Wisconsin 54307-9001		
08 Telephone of Contact Person,*Including Area Code* (920) 433-1727	09 This Report Is (1) ☒ An Original (2) ☐ A Resubmission	10 Date of Report *(Mo, Da, Yr)* 04/30/2002

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report: that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

01 Name	03 Signature	04 Date Signed *(Mo, Da, Yr)*
Diane L. Ford	Diane L. Ford	04/30/2002
02 Title Vice President - Controller		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Security Holders and Voting Powers	106-107	
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
14	Nuclear Fuel Materials	202-203	
15	Electric Plant in Service	204-207	
16	Electric Plant Leased to Others	213	None
17	Electric Plant Held for Future Use	214	
18	Construction Work in Progress-Electric	216	
19	Construction Overheads-Electric	217	
20	General Description of Construction Overhead Procedure	218	
21	Accumulated Provision for Depreciation of Electric Utility Plant	219	
22	Nonutility Property	221	
23	Investment of Subsidiary Companies	224-225	
24	Materials and Supplies	227	
25	Allowances	228-229	
26	Extraordinary Property Losses	230	None
27	Unrecovered Plant and Regulatory Study Costs	230	None
28	Other Regulatory Assets	232	
29	Miscellaneous Deferred Debits	233	
30	Accumulated Deferred Income Taxes	234	
31	Capital Stock	250-251	
32	Cap Stk Sub, Cap Stk Liab for Con, Prem Cap Stk & Inst Recd Cap Stk	252	
33	Other Paid-in Capital	253	
34	Discount on Capital Stock	254	None
35	Capital Stock Expense	254	
36	Long-Term Debit	256-257	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
38	Taxes Accrued, Prepaid and Charged During the Year	262-263	
39	Accumulated Deferred Investment Tax Credits	266-267	
40	Other Deferred Credits	269	
41	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	
42	Accumulated Deferred Income Taxes-Other Property	274-275	
43	Accumulated Deferred Income Taxes-Other	276-277	
44	Other Regulatory Liabilities	278	
45	Electric Operating Revenues	300-301	
46	Sales of Electricity by Rate Schedules	304	
47	Sales for Resale	310-311	
48	Electric Operation and Maintenance Expenses	320-323	
49	Number of Electric Department Employees	323	
50	Purchased Power	326-327	
51	Transmission of Electricity for Others	328-330	
52	Transmission of Electricity by Others	332	
53	Miscellaneous General Expenses-Electric	335	
54	Depreciation and Amortization of Electric Plant	336-337	
55	Particulars Concerning Certain Income Deduction and Int Charges Accnts	340	
56	Regulatory Commission Expenses	350-351	
57	Research, Development and Demonstration Activities	352-353	
58	Distribution of Salaries and Wages	354-355	
59	Common Utility Plant and Expenses	356	
60	Electric Energy Account	401	
61	Monthly Peaks and Output	401	
62	Steam Electric Generating Plant Statistics (Large Plants)	402-403	
63	Hydroelectric Generating Plant Statistics (Large Plants)	406-407	
64	Pumped Storage Generating Plant Statistics (Large Plants)	408-409	None
65	Generating Plant Statistics (Small Plants)	410-411	
66	Transmission Line Statistics	422-423	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Lines Added During Year	424-425	
68	Substations	426-427	
69	Electric Distribution Meters and Line Transformers	429	
70	Environmental Protection Facilities	430	
71	Environmental Protection Expenses	431	
72	Footnote Data	450	None

Stockholders' Reports Check appropriate box:

[X] Four copies will be submitted

[ ] No annual report to stockholders is prepared

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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
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 September 20, 1922.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) 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 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?

(1) [ ] Yes...Enter the date when such independent accountant was initially engaged:
(2) [X] No

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the repondent 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 beneficiearies for whom trust was maintained, and purpose of the trust.

Wisconsin Public Service Corporation is a wholly owned subsidiary of WPS Resources Corporation ("Holding Company").

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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.

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.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	ATC Management Inc	The corporate manager of	20.0	
2		American Transmission		
3		Company. Involved with the		
4		transmission of electric		
5		energy.		
6				
7	Wisconsin River Power Company	Producing and selling	50.0	
8		electric energy through		
9		ownership and operation		
10		of 2 hydro electric plants.		
11				
12	Wisconsin Valley Improvement Company	Operates a system of dams	26.94	
13		and water reservoirs on the		
14		Wisconsin River and		
15		tributary streams to		
16		produce as nearly a		
17		uniform stream flow as		
18		practicable through all		
19		seasons. It generates no		
20		electric energy and renders		
21		no public utility services.		
22				
23	WPS Leasing, Inc.	Established October 1994.	100	
24		A wholly owned		
25		subsidiary which engages in		
26		unit train leasing.		
27				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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.

Definitions
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Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	WPS Investments LLC	Established December 2000.	74.13	
2		A wholly owned subsidiary		
3		which holds our investment in		
4		American Transmission		
5		Company.		
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FOOTNOTE DATA

Schedule Page: 103 Line No.: 1 Column: d

ATC Management is the corporate manager of the American Transmission Company LLP. The joint owners are Wisconsin Electric Power Company, Wisconsin Power and Light Company, Madison Gas and Electric Company, Wisconsin Public Service Corporation, and Wisconsin Public Power Inc.

Schedule Page: 103 Line No.: 7 Column: d

Joint venture with Interstate Energy Corporation (doing business as Alliant Energy). Alliant purchased 16.88% ownership from Wisconsin Public Service Corporation on December 31, 2001. Alliant and Wisconsin Public Service Corporation are now 50% owners as of December 31, 2001.

Schedule Page: 103 Line No.: 12 Column: d

Numerous other interests.

Schedule Page: 103.1 Line No.: 1 Column: d

WPS Investments is a consolidated subsidiary of Wisconsin Public Service that was created to hold our investment in the American Transmission Company. At December 31, 2001, Wisconsin Public Service had an approximate 74% interest in WPS Investments. WPS Resources, our holding company, and Upper Peninsula Power, another utility subsidiary of WPS Resources, had an approximate 1% and 25% ownership interests respectively in WPS Investments at December 31, 2001. The ownership interests have varied throughout 2001 and will continue to change as additional assets are contributed to WPS Investments by the utilities or cash is contributed by WPS Resources.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

OFFICERS

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.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman & Chief Executive Officer	L L Weyers	802,344
2	President & Chief Operating Officer	P D Schrickel	479,817
3	Senior Vice President - Finance & Treasurer	R G Baeten (A)	293,941
4	Senior Vice President - Public Affairs	T P Meinz (B)	243,386
5	Vice President - Human Resources	B J Treml	230,899
6	Vice President - Controller & Chief Accounting Officer	D L Ford (C)	206,268
7	Assistant Vice President - Energy Supply	D W Harpole	198,827
8	Vice President - Distribution & Customer Service	W J Peterson (D)	203,477
9	Vice President - Distribution & Customer Service	L T Borgard (E)	196,831
10	Senior Vice President & Chief Financial Officer	J P O'Leary	179,723
11	Secretary & Manager - Legal Services	B J Wolf	153,353
12	Assistant Treasurer - WPSC	J J Myers	107,615
13	Assistant Controller - WPSC	P R Clausen	93,483
14	President - PDI	C A Schrock (F)	113,359
15	Senior Vice President & Chief Financial Officer	D P Bittner (G)	130,870
16			
17			
18	(A) Title change from Vice President - Treasurer		
19	(B) Title change from Vice President - Public Affairs		
20	(C) Title change from Vice President - Controller		
21	(D) Deceased 11/22/2001		
22	(E) Title change from Vice President - Transmission		
23	& Engineering		
24	(F) No longer an officer of WPSC effective 1/2/2001		
25	(G) Retired 3/31/2001		
26			
27			
28	Note: Salary for the year includes elective deferred		
29	compensation above market earnings on deferred		
30	compensation, vacation taken as pay, bonuses and		
31	company contributions under the employee stock		
32	ownership plan & trust.		
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44			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	A. Dean Arganbright	5867 I-Ah-Maytah Road
2		Oshkosh, WI 54901
3		
4	Michael S. Ariens	Ariens Company
5		655 West Ryan Street
6		Brillion, WI 54110
7		
8	Richard A. Bemis	Bemis Manufacturing Company
9		300 Mill Street
10		P.O. Box 901
11		Sheboygan Falls, WI 53085-0901
12		
13	Clarence R. Fisher (2)	Upper Peninsula Power Company
14	President & Chief Executive Officer of Upper Peninsula	600 East Lakeshore Drive
15	Power Company, a wholly-owned subsidiary of	P.O. Box 130
16	WPS Resources Corporation	Houghton, MI 49931-0130
17		
18	Robert C. Gallagher	Associated Banc-Corp
19		1200 Hansen Road
20		P.O. Box 13307
21		Green Bay, WI 54307-3307
22		
23	Kathryn M. Hasselblad-Pascale	Hasselblad Machine Company
24		2405 West Mason Street
25		P.O. Box 11537
26		Green Bay, WI 54307-1537
27		
28	James L. Kemerling	Riiser Oil Company, Inc.
29		709 South 20th Avenue
30		P.O. Box 239
31		Wausau, WI 54402-0239
32		
33	John C. Meng	Schreiber Foods, Inc.
34		425 Pine Street
35		Green Bay, WI 54307-9010
36		
37	William F. Protz, Jr. (3)	Santa's Best
38		770 Frontage Road, Suite 160
39		Northfield, IL 60093-1208
40		
41	Larry L. Weyers	Wisconsin Public Service Corporation
42	Chairman & Chief Executive Officer of Wisconsin Public	700 North Adams Street
43	Service Corporation and Chairman, President & Chief	P.O. Box 19001
44	Executive Officer of WPS Resources Corporation	Green Bay, WI 54307-9001
45		
46	(1)The Company does not have an Executive Committee.	
47	(2)Retired & resigned from Board of Directors on Feb 1, 2001	
48	(3)Appointed April 1, 2001.	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust(whether voting trust, etc.) duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a List of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.
2. If any security other than stock carries voting rights, explain in a footnote the circumstances whereby such security became vested with voting rights give other important particulars (details) concerning voting rights of such security. State whether voting right are actual or contingent; if contingent, describe the contingency.
3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method explain briefly in a footnote.
4. Furnish particulars (details) concerning any options warrants, or rights outstanding at the end of the year others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or right the amount of such securities or assets so entitled to purchased by any officer, director, associated company, or of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the public where the options, warrants, or rights were issued prorata basis.

1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors of the respondent and number of such votes cast by proxy	3. Give the date and place of such meeting
Stock books are not closed; record dates for dividends and other purposes are established by Board resolution.	Total: 23,896,962 By Proxy:	Directors were elected May 2, 2001, via unanimous consent of the sole shareholder in lieu of an annual meeting.

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of Votes as of (date): 05/02/2001 Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities		23,896,962		
5	TOTAL number of security holders		1		
6	TOTAL votes of security holders listed below		23,896,962		
7					
8	WPS Resources Corporation		23,896,962		
9	700 North Adams Street				
10	Green Bay, WI 54301				
11					
12	Instruction 2: See footnotes				
13					
14					
15					
16	Instruction 4: See footnotes				
17					
18					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
19					
20					
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26					
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FOOTNOTE DATA

Schedule Page: 106 Line No.: 4 Column: c

Wisconsin Public Service Corporation is a wholly-owned subsidiary of WPS Resources Corporation. All information on lines 1, 2, 3, & 16 of this page pertains to WPS Resources Corporation stock. Outstanding shares of WPS Resources Corporation common stock total 31,182,878. Included in this total are 135,994 shares in a deferred compensation trust.

Schedule Page: 106 Line No.: 12 Column: d

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

Schedule Page: 106 Line No.: 16 Column: a

In December 1996, WPSR adopted a Shareholder Rights Plan designed to enhance the ability of the Board of Directors to protect shareholders and WPSR if efforts are made to gain control of WPSR in a manner that is not in the best interest of WPSR and its shareholders. The plan gives existing shareholders, under certain circumstances, the right to purchase stock at a discounted price. The rights expire on December 11, 2006.

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. 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.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
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.
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.
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 any such arrangements, etc.
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 of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
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 culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, 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.
11. (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.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

IMPORTANT CHANGES DURING THE YEAR (Continued)

1. None.

2. See WPS Resources Notes to Financial Statements Note 6 Acquisitions and Sales of Assets for information on our merger with Wisconsin Fuel and Light Company.

3. See WPS Resources Notes to Financial Statements Note 6 Acquisitions and Sales of Assets for information on our purchases of an additional share of the Kewaunee Plant Operations.

4. See WPS Resources Notes to Financial Statements Note 12 Long-Term Debt and Note 14 Commitments and Contingencies-Capital Lease.

5. See WPS Resources Notes to Financial Statements Note 10 Investments in Affiliates at Equity method and Wisconsin Public Service Corporation Notes to Financial Statements. Note 8 Minority Interest for information on the transfer of our transmission assets to the American Transmission Company.

6. See WPS Resources Notes to Financial Statements Notes 12,11,& 16 and Wisconsin Public Service Corporation Notes to Financial Statements Notes 5 & 6.

7. None

8. 3.00% average increase for union wage & hour employees effective 10/01/00.
   4.33% average increase for supervisory employees effective 12/25/00.
   4.84% average increase for wage & hour employees effective 12/25/00.
   10.95% average increase for executive employees effective 12/25/00.
   3.30% average increase for wage & hour employees effective 10/28/01

9. On February 5, 1997, Wisconsin Public Service entered into a "time is of the essence" contract with Fenmeccanica S.p.A., Azienda Ansaldo Divisione Nucleare ("Fenmeccanica") that required Fenmeccanica to deliver two replacements steam generators, as well as other components, materials and documentation to Kewaunee Nuclear Power Plant by April 1, 2000. The contract provided for liquidated and other damages to be paid to Wisconsin Public Service in the event that Fenmeccanica failed to meet delivery schedule in the contract. Fenmeccanica did not deliver the replacement steam generator to the plant until December 13, 2000, and did not deliver the final data required under the contract until February 28,2001, thus triggering the liquidated damages provision in the contract.

   Not withstanding its failure to timely perform, Fenmeccanica has sought to impose back charges against Wisconsin Public Service for alleged cost overruns in amount exceeding $10 Million. Fenmeccanica alleges that any delay in delivery of the replacement steam generators and related components, materials and documentation is excused because it was caused by the actions of Wisconsin Public Service.

   After failing to reach a negotiated resolution of its dispute with Fenmeccanica, on March 1, 2001 Wisconsin Public Service filed suit against Fenmeccanica in the Federal court in the Eastern District of Wisconsin. In its complaint, Wisconsin Public Service alleges that Fenmeccanica's failure to timely deliver is not excused and that delay caused substantial damages to Wisconsin Public Service.

10. None.

11. Reserved.

12. See WPS Resources and Wisconsin Public Service Corporation Notes to Financial Statements pages 122-123.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	**UTILITY PLANT**			
2	Utility Plant (101-106, 114)	200-201	2,060,627,194	2,199,872,728
3	Construction Work in Progress (107)	200-201	64,592,713	53,917,798
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,125,219,907	2,253,790,526
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,266,138,481	1,415,680,000
6	Net Utility Plant (Enter Total of line 4 less 5)		859,081,426	838,110,526
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	183,770,486	272,556,663
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	167,730,020	247,628,978
9	Net Nuclear Fuel (Enter Total of line 7 less 8)		16,040,466	24,927,685
10	Net Utility Plant (Enter Total of lines 6 and 9)		875,121,892	863,038,211
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored Underground - Noncurrent (117)		0	0
13	**OTHER PROPERTY AND INVESTMENTS**			
14	Nonutility Property (121)	221	1,341,803	1,247,430
15	(Less) Accum. Prov. for Depr. and Amort. (122)		173,766	210,794
16	Investments in Associated Companies (123)		0	0
17	Investment in Subsidiary Companies (123.1)	224-225	79,424,588	46,327,858
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
19	Noncurrent Portion of Allowances	228-229	0	0
20	Other Investments (124)		902,401	947,497
21	Special Funds (125-128)		207,224,240	311,282,222
22	TOTAL Other Property and Investments (Total of lines 14-17,19-21)		288,719,266	359,594,213
23	**CURRENT AND ACCRUED ASSETS**			
24	Cash (131)		0	0
25	Special Deposits (132-134)		1,855,250	2,894,295
26	Working Fund (135)		52,460	51,460
27	Temporary Cash Investments (136)		2,300,000	6,900,000
28	Notes Receivable (141)		1,309,290	867,950
29	Customer Accounts Receivable (142)		73,481,265	53,694,141
30	Other Accounts Receivable (143)		18,262,780	22,720,685
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		3,367,173	3,503,069
32	Notes Receivable from Associated Companies (145)		0	0
33	Accounts Receivable from Assoc. Companies (146)		2,374,861	11,709,598
34	Fuel Stock (151)	227	11,037,382	14,836,171
35	Fuel Stock Expenses Undistributed (152)	227	185,743	250,133
36	Residuals (Elec) and Extracted Products (153)	227	0	0
37	Plant Materials and Operating Supplies (154)	227	22,247,898	23,581,724
38	Merchandise (155)	227	0	0
39	Other Materials and Supplies (156)	227	0	0
40	Nuclear Materials Held for Sale (157)	202-203/227	0	0
41	Allowances (158.1 and 158.2)	228-229	0	0
42	(Less) Noncurrent Portion of Allowances		0	0
43	Stores Expense Undistributed (163)	227	-7,043	89,176
44	Gas Stored Underground - Current (164.1)		21,681,983	33,627,908
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
46	Prepayments (165)		23,019,396	24,259,419
47	Advances for Gas (166-167)		0	0
48	Interest and Dividends Receivable (171)		0	0
49	Rents Receivable (172)		0	0
50	Accrued Utility Revenues (173)		56,825,155	40,921,514
51	Miscellaneous Current and Accrued Assets (174)		0	0
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		231,259,247	232,901,105

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Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	**DEFERRED DEBITS**			
54	Unamortized Debt Expenses (181)		1,962,254	1,780,150
55	Extraordinary Property Losses (182.1)	230	0	0
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
57	Other Regulatory Assets (182.3)	232	70,947,875	84,483,822
58	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		0	0
60	Clearing Accounts (184)		0	0
61	Temporary Facilities (185)		0	0
62	Miscellaneous Deferred Debits (186)	233	90,497,153	157,433,376
63	Def. Losses from Disposition of Utility Plt. (187)		0	0
64	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
65	Unamortized Loss on Reaquired Debt (189)		1,419,715	4,523,863
66	Accumulated Deferred Income Taxes (190)	234	114,173,482	101,489,691
67	Unrecovered Purchased Gas Costs (191)		0	0
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		279,000,479	349,710,902
69	TOTAL Assets and Other Debits (Enter Total of lines 10,11,12,22,52,68)		1,674,100,884	1,805,244,431

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	**PROPRIETARY CAPITAL**			
2	Common Stock Issued (201)	250-251	95,587,848	95,587,848
3	Preferred Stock Issued (204)	250-251	51,188,200	51,188,200
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	243,987,141	365,711,872
7	Other Paid-In Capital (208-211)	253	130,451	130,451
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	1,240,435	1,240,435
11	Retained Earnings (215, 215.1, 216)	118-119	226,608,566	246,236,976
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	2,682,457	4,186,685
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		618,944,228	761,801,597
15	**LONG-TERM DEBT**			
16	Bonds (221)	256-257	284,175,000	381,075,000
17	(Less) Reaquired Bonds (222)	256-257	0	0
18	Advances from Associated Companies (223)	256-257	0	0
19	Other Long-Term Debt (224)	256-257	119,100	95,880
20	Unamortized Premium on Long-Term Debt (225)		0	0
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		699,949	728,953
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		283,594,151	380,441,927
23	**OTHER NONCURRENT LIABILITIES**			
24	Obligations Under Capital Leases - Noncurrent (227)		72,955,905	72,096,296
25	Accumulated Provision for Property Insurance (228.1)		0	0
26	Accumulated Provision for Injuries and Damages (228.2)		0	0
27	Accumulated Provision for Pensions and Benefits (228.3)		0	0
28	Accumulated Miscellaneous Operating Provisions (228.4)		3,045,189	2,499,240
29	Accumulated Provision for Rate Refunds (229)		0	0
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		76,001,094	74,595,536
31	**CURRENT AND ACCRUED LIABILITIES**			
32	Notes Payable (231)		70,000,000	10,000,000
33	Accounts Payable (232)		93,646,837	70,635,489
34	Notes Payable to Associated Companies (233)		0	0
35	Accounts Payable to Associated Companies (234)		70,558,314	1,350,291
36	Customer Deposits (235)		241,582	269,657
37	Taxes Accrued (236)	262-263	5,646,829	11,032,480
38	Interest Accrued (237)		6,741,679	8,963,460
39	Dividends Declared (238)		777,652	777,652
40	Matured Long-Term Debt (239)		0	0
41	Matured Interest (240)		0	0
42	Tax Collections Payable (241)		2,106,918	907,147
43	Miscellaneous Current and Accrued Liabilities (242)		13,756,100	14,531,144
44	Obligations Under Capital Leases-Current (243)		629,541	859,431
45	TOTAL Current & Accrued Liabilities (Enter Total of lines 32 thru 44)		264,105,452	119,326,751

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	**DEFERRED CREDITS**			
47	Customer Advances for Construction (252)		27,552,503	30,659,702
48	Accumulated Deferred Investment Tax Credits (255)	266-267	21,945,891	19,596,752
49	Deferred Gains from Disposition of Utility Plant (256)		0	0
50	Other Deferred Credits (253)	269	115,458,723	129,426,651
51	Other Regulatory Liabilities (254)	278	42,728,852	70,706,671
52	Unamortized Gain on Reaquired Debt (257)		0	0
53	Accumulated Deferred Income Taxes (281-283)	272-277	223,769,990	218,688,844
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		431,455,959	469,078,620
55			0	0
56			0	0
57			0	0
58			0	0
59			0	0
60			0	0
61			0	0
62			0	0
63			0	0
64			0	0
65			0	0
66			0	0
67			0	0
68	TOTAL Liab and Other Credits (Enter Total of lines 14,22,30,45,54)		1,674,100,884	1,805,244,431

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over Lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	932,344,181	840,469,695
3	Operating Expenses			
4	Operation Expenses (401)	320-323	648,923,249	537,470,724
5	Maintenance Expenses (402)	320-323	69,748,607	67,354,475
6	Depreciation Expense (403)	336-337	72,581,166	85,288,127
7	Amort. & Depl. of Utility Plant (404-405)	336-337	3,386,264	1,611,159
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	151,901	149,501
9	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		-14,187,390	-78,449
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	31,447,135	28,083,520
14	Income Taxes - Federal (409.1)	262-263	25,936,228	34,505,785
15	- Other (409.1)	262-263	5,313,749	7,982,954
16	Provision for Deferred Income Taxes (410.1)	234, 272-277	53,614,575	41,485,406
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	48,158,259	43,769,872
18	Investment Tax Credit Adj. - Net (411.4)	266	-1,543,989	-1,604,741
19	(Less) Gains from Disp. of Utility Plant (411.6)		835,698	
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)		1,067,875	1,257,149
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		845,309,663	757,221,440
24	Net Util Oper Inc (Enter Tot line 2 less 23) Carry fwd to P117,line 25		87,034,518	83,248,255

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.
B. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.
10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages.122-123 or in a footnote.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
610,769,929	575,950,979	321,574,252	264,518,716			2
						3
370,491,721	313,179,318	278,431,528	224,291,406			4
65,124,978	64,107,306	4,623,629	3,247,169			5
60,861,676	76,394,010	11,719,490	8,894,117			6
2,881,365	1,460,821	504,899	150,338			7
151,901	149,501					8
-14,187,390	-78,449					9
						10
						11
						12
26,829,274	25,075,271	4,617,861	3,008,249			13
24,259,001	29,824,649	1,677,227	4,681,136			14
4,832,674	6,896,064	481,075	1,086,890			15
42,956,695	33,332,013	10,657,880	8,153,393			16
41,339,171	37,630,603	6,819,088	6,139,269			17
-1,394,693	-1,473,923	-149,296	-130,818			18
835,698						19
						20
1,067,875	1,257,149					21
						22
539,564,458	509,978,829	305,745,205	247,242,611			23
71,205,471	65,972,150	15,829,047	17,276,105			24

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
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23						
24						

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)		87,034,518	83,248,255
26	Other Income and Deductions			
27	Other Income			
28	Nonutilty Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)			
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)			
31	Revenues From Nonutility Operations (417)		566,154	3,572,039
32	(Less) Expenses of Nonutility Operations (417.1)		574,375	3,563,152
33	Nonoperating Rental Income (418)		90,051	94,835
34	Equity in Earnings of Subsidiary Companies (418.1)	119	7,987,165	444,419
35	Interest and Dividend Income (419)		10,020,927	11,843,735
36	Allowance for Other Funds Used During Construction (419.1)		1,898,207	1,711,861
37	Miscellaneous Nonoperating Income (421)		1,772,622	1,159,092
38	Gain on Disposition of Property (421.1)		16,100,490	3,876,259
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		37,861,241	19,139,088
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		14,012	-2,674
42	Miscellaneous Amortization (425)	340	676,160	
43	Miscellaneous Income Deductions (426.1-426.5)	340	1,605,083	-424,909
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		2,295,255	-427,583
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	27,433	-10,038
47	Income Taxes-Federal (409.2)	262-263	7,417,651	1,477,505
48	Income Taxes-Other (409.2)	262-263	2,104,255	564,691
49	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	491,411	354,300
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	1,265,550	875,029
51	Investment Tax Credit Adj.-Net (411.5)			
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		8,775,200	1,511,429
54	Net Other Income and Deductions (Enter Total lines 39, 44, 53)		26,790,786	18,055,242
55	Interest Charges			
56	Interest on Long-Term Debt (427)		22,133,731	20,399,144
57	Amort. of Debt Disc. and Expense (428)		305,532	249,594
58	Amortization of Loss on Reaquired Debt (428.1)		564,372	101,712
59	(Less) Amort. of Premium on Debt-Credit (429)			
60	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)			
61	Interest on Debt to Assoc. Companies (430)	340		
62	Other Interest Expense (431)	340	9,245,639	9,824,679
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,104,805	2,751,844
64	Net Interest Charges (Enter Total of lines 56 thru 63)		30,144,469	27,823,285
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		83,680,835	73,480,212
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Enter Total of line 67 less line 68)			
70	Income Taxes-Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)			
72	Net Income (Enter Total of lines 65 and 71)		83,680,835	73,480,212

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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 appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		225,586,174
2	Changes		
3	Adjustments to Retained Earnings (Account 439)		
4			
5			
6			
7			
8			
9	TOTAL Credits to Retained Earnings (Acct. 439)		
10			
11			
12			
13			
14			
15	TOTAL Debits to Retained Earnings (Acct. 439)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		83,680,835
17	Appropriations of Retained Earnings (Acct. 436)		
18	Reduction to amortization reserve - Federal in accordance with FERC	215.1	12,591
19	Order No. 387		
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		12,591
23	Dividends Declared-Preferred Stock (Account 437)		
24	5.00% Series - $5.00 per share	238	-659,580
25	5.04% Series - $5.04 per share	238	-151,114
26	5.08% Series - $5.08 per share	238	-253,914
27	6.76% Series - $6.76 per share	238	-1,014,000
28	6.88% Series - $6.88 per share	238	-1,032,000
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-3,110,608
30	Dividends Declared-Common Stock (Account 438)		
31		238	-59,437,589
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-59,437,589
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		-1,504,228
38	Balance - End of Year (Total 1,9,15,16,22,29,36,37)		245,227,175
	APPROPRIATED RETAINED EARNINGS (Account 215)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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 appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)		
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		1,009,801
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		1,009,801
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Total 38, 47)		246,236,976
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
49	Balance-Beginning of Year (Debit or Credit)		2,682,457
50	Equity in Earnings for Year (Credit) (Account 418.1)		7,987,165
51	(Less) Dividends Received (Debit)		5,624,618
52	Other Changes (Explain)		-858,319
53	Balance-End of Year (Total lines 49 thru 52)		4,186,685

FOOTNOTE DATA

Schedule Page: 118 Line No.: 46 Column: c

Contra primary account affected is 436.

Schedule Page: 118 Line No.: 50 Column: c

Contra primary account affected is 216.

Schedule Page: 118 Line No.: 51 Column: c

Contra primary account affected is 216.

Schedule Page: 118 Line No.: 52 Column: c

Contra primary account affected is 216.

Other changes are as follows:

Wisconsin Power and Light Company purchased an additional 16.88% interest in Wisconsin River Power from Wisconsin Public Service Company.	$(736,359)
Difference in actual subsidiary earnings in Account 418.1 and amount reported here.	(121,960)
Total	$(858,319)

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR 2000

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 appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		261,790,831
2	Changes		
3	Adjustments to Retained Earnings (Account 439)		
4			
5			
6			
7			
8			
9	TOTAL Credits to Retained Earnings (Acct. 439)		
10			
11			
12			
13			
14			
15	TOTAL Debits to Retained Earnings (Acct. 439)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		73,480,212
17	Appropriations of Retained Earnings (Acct. 436)		
18	Reduction to amortization reserve - Federal in accordance with FERC	215.1	80
19	Order No. 387		
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		80
23	Dividends Declared-Preferred Stock (Account 437)		
24	5.00% Series - $5.00 per share	238	-659,592
25	5.04% Series - $5.04 per share	238	-151,114
26	5.08% Series - $5.08 per share	238	-253,923
27	6.76% Series - $6.76 per share	238	-1,014,000
28	6.88% Series - $6.88 per share	238	-1,032,000
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-3,110,629
30	Dividends Declared-Common Stock (Account 438)		
31		238	-105,000,000
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-105,000,000
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings	216.1	-1,574,320
38	Balance - End of Year (Total 1,9,15,16,22,29,36,37)		225,586,174
	APPROPRIATED RETAINED EARNINGS (Account 215)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR 2000

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 appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)		
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		1,022,392
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		1,022,392
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Total 38, 47)		226,608,566
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
49	Balance-Beginning of Year (Debit or Credit)		1,108,137
50	Equity in Earnings for Year (Credit) (Account 418.1)		444,419
51	(Less) Dividends Received (Debit)		1,012,882
52	Other Changes (Explain)		2,142,783
53	Balance-End of Year (Total lines 49 thru 52)		2,682,457

FOOTNOTE DATA 2000

Schedule Page: 118 Line No.: 46 Column: c

Contra primary account affected is 436.

Schedule Page: 118 Line No.: 50 Column: c

Contra primary account affected is 216.

Schedule Page: 118 Line No.: 51 Column: c

Contra primary account affected is 216.

Schedule Page: 118 Line No.: 52 Column: c

Contra primary account affected is 216.

Other changes are as follows:

WPSC purchase of additional 33.76% interest in Wisconsin River Power Company	$1,688,724
Correction for prior year understatement	454,064
Rounding	-5
	$2,142,783

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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included in page 122-123. Information about non-cash investing and financing activities should be provided on Page 122-123. Provide also on pages 122-123 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
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 on Page 122-123 the amount of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income	83,680,835
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	72,581,166
5	Amortization of	
6	Nuclear Fuel	4,722,089
7	Other	-3,067,120
8	Deferred Income Taxes (Net)	3,696,236
9	Investment Tax Credit Adjustment (Net)	-1,543,989
10	Net (Increase) Decrease in Receivables	16,394,264
11	Net (Increase) Decrease in Inventory	-14,883,636
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	-27,197,935
14	Net (Increase) Decrease in Other Regulatory Assets	-3,912,122
15	Net Increase (Decrease) in Other Regulatory Liabilities	27,977,819
16	(Less) Allowance for Other Funds Used During Construction	-1,898,207
17	(Less) Undistributed Earnings from Subsidiary Companies	4,186,685
18	Other: Pension Expense and Post Retirement Liability	-15,017,059
19	Depreciation charged to accounts other than 403	-830,469
20	Other items not affecting cash flow	-27,277,045
21	Other changes in working capital besides cash	18,861,755
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	131,896,311
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	-126,531,053
27	Gross Additions to Nuclear Fuel	-5,887,620
28	Gross Additions to Common Utility Plant	-38,677,216
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	1,898,207
31	Other: Acquisition of additional shares of Kewaunee plant operations	-17,487,325
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-190,481,421
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	16,216,858
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	2,854,681
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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STATEMENT OF CASH FLOWS

4. Investing Activities include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123. Do not include on this statement the dollar amount of Leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of Leases capitalized with the plant cost on pages 122-123.
5. Codes used:
(a) Net proceeds or payments. (c) Include commercial paper.
(b) Bonds, debentures and other long-term debt. (d) Identify separately such items as investments, fixed assets, intangibles, etc.
6. Enter on pages 122-123 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	534,530
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other: Decommissioning funding net	-2,612,808
54	Other: Return of capital from equity method investment	32,224,798
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	Total of lines 34 thru 55)	-141,263,362
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	149,211,438
62	Preferred Stock	
63	Common Stock	
64	Other: Equity infusion from parent	95,000,000
65		
66	Net Increase in Short-Term Debt (c)	-60,000,000
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total 61 thru 69)	184,211,438
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	-53,769,220
74	Preferred Stock	
75	Common Stock	
76	Other: Retirement of obligations assumed in purchase bus. combination	-17,888,925
77	Other: Net equity adjustment to parent	-35,000,000
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	-3,110,608
81	Dividends on Common Stock	-59,437,589
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	15,005,096
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22,57 and 83)	5,638,045
87		
88	Cash and Cash Equivalents at Beginning of Year	4,207,710
89		
90	Cash and Cash Equivalents at End of Year	9,845,755

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

STATEMENT OF CASH FLOWS 2000

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included in page 122-123. Information about non-cash investing and financing activities should be provided on Page 122-123. Provide also on pages 122-123 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
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 on Page 122-123 the amount of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income	73,480,212
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	85,288,127
5	Amortization of	
6	Nuclear Fuel	5,059,880
7	Other	195,802
8	Deferred Income Taxes (Net)	-2,805,195
9	Investment Tax Credit Adjustment (Net)	-1,604,741
10	Net (Increase) Decrease in Receivables	-21,118,586
11	Net (Increase) Decrease in Inventory	1,004,404
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	113,107,232
14	Net (Increase) Decrease in Other Regulatory Assets	-4,299,797
15	Net Increase (Decrease) in Other Regulatory Liabilities	-13,998,858
16	(Less) Allowance for Other Funds Used During Construction	-1,711,861
17	(Less) Undistributed Earnings from Subsidiary Companies	1,574,320
18	Other: Pension Expense and Post Retirement Liability	5,232,005
19	Depreciation charged to accounts other than 403	33,135,738
20	Other items not affecting cash flow	-5,248,085
21	Other changes in working capital besides cash	-20,692,793
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	246,872,886
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	-127,013,843
27	Gross Additions to Nuclear Fuel	-6,092,978
28	Gross Additions to Common Utility Plant	-15,535,595
29	Gross Additions to Nonutility Plant	-50,241
30	(Less) Allowance for Other Funds Used During Construction	1,711,861
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-150,404,518
35		
36	Acquisition of Other Noncurrent Assets (d)	191,106
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	-73,858,222
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

STATEMENT OF CASH FLOWS 2000

4. Investing Activities include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123. Do not include on this statement the dollar amount of Leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of Leases capitalized with the plant cost on pages 122-123.
5. Codes used:
(a) Net proceeds or payments. (c) Include commercial paper.
(b) Bonds, debentures and other long-term debt. (d) Identify separately such items as investments, fixed assets, intangibles, etc.
6. Enter on pages 122-123 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	1,542,732
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	1,774,173
53	Other: Decommissioning funding - net	-8,831,645
54	Other	-13,715
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	Total of lines 34 thru 55)	-229,600,089
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other: Dividends from parent	75,000,000
65		
66	Net Increase in Short-Term Debt (c)	20,000,000
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total 61 thru 69)	95,000,000
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	-3,364,518
74	Preferred Stock	-4,700
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	-3,110,629
81	Dividends on Common Stock	-105,000,000
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	-16,479,847
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22,57 and 83)	792,950
87		
88	Cash and Cash Equivalents at Beginning of Year	3,414,760
89		
90	Cash and Cash Equivalents at End of Year	4,207,710

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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 Commmission 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.

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

WPS RESOURCES CORPORATION AND
WISCONSIN PUBLIC SERVICE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Nature of Operations--WPS Resources Corporation is a holding company. Our wholly-owned subsidiary, Wisconsin Public Service Corporation, is an electric and gas utility. Wisconsin Public Service 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. Our other wholly-owned utility subsidiary, Upper Peninsula Power Company, is an electric utility. Upper Peninsula Power supplies and distributes electric energy in the Upper Peninsula of Michigan. Another wholly-owned subsidiary, WPS Resources Capital Corporation, is a holding company for our nonregulated businesses, WPS Energy Services, Inc. and WPS Power Development, Inc. WPS Energy Services is a diversified energy supply and services company. WPS Power Development develops, owns and operates, through its own subsidiaries, electric generation projects.

The term "utility" refers to the regulated activities of Wisconsin Public Service and Upper Peninsula Power, while the term "nonutility" refers to the activities of Wisconsin Public Service and Upper Peninsula Power, which are not regulated. The term "nonregulated" refers to activities other than those of Wisconsin Public Service and Upper Peninsula Power.

(b) Use of Estimates--We prepare our financial statements in conformity with accounting principles generally accepted in the United States. We make estimates and assumptions that affect reported amounts. These estimates and assumptions include 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 those estimates.

(c) Income Taxes--We account for income taxes using the liability method as prescribed by Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes." Under the liability method, deferred income tax liabilities are established for all temporary differences in the book and tax basis of assets and liabilities based upon enacted tax laws and rates applicable to the periods in which the taxes become payable.

(d) Capitalized Interest and Allowance for Funds Used During Construction--WPS Resources' nonregulated subsidiaries capitalize interest for construction projects, while our utilities are required to use an allowance for funds used during construction calculation, which includes both an interest and an equity component.

Approximately 50% of Wisconsin Public Service's retail jurisdictional construction work-in-progress expenditures are subject to allowance for funds used during construction. The Public Service Commission of Wisconsin allowed accrual of allowance for funds used during construction on 100% of the Kewaunee plant's steam generator replacement project. For 2001, Wisconsin Public Service's retail rate allowance for funds used during construction was 10.1%.

Wisconsin Public Service's construction work-in-progress debt and equity percentages for wholesale jurisdictional electric allowance for funds used during construction are specified in the Federal Energy Regulatory Commission's Uniform System of Accounts. For 2001, the allowance for funds used during construction wholesale rate was 6.3%.

Upper Peninsula Power is subject to one allowance for funds used during construction rate. That rate is the Michigan Public Service Commission's allowed rate of return. For 2001, the allowance for funds used during construction rate was 5.7%. Historically, there have been few calculations of allowance for funds used during construction due to the small dollar amounts or short construction periods of Upper Peninsula Power's construction projects. We expect larger projects to occur in the future that will be subject to the application of the allowance for funds used during construction calculation.

Both WPS Energy Services and WPS Power Development calculate capitalized interest on long-term construction projects for periods where financing is provided by WPS Resources by interim debt. The interest rate capitalized is based upon the monthly short-term borrowing rate WPS Resources incurs for such funds.

(e) **Leases**--Wisconsin Public Service accounts for the agreement to purchase power from De Pere Energy Center, LLC as a capital lease. On June 14, 1999, Wisconsin Public Service recorded a leased asset and a lease obligation equal to the present value of the minimum lease payments. The leased asset is depreciated over 25 years, the life of the contract.

(f) **Revenue and Customer Receivables**--We accrue estimated amounts for electric and natural gas service rendered but not billed. Approximately 9% of WPS Resources' total revenue is from companies in the paper products industry.

Wisconsin Public Service and Upper Peninsula Power use automatic fuel adjustment clauses for the Federal Energy Regulatory Commission wholesale-electric and the Michigan Public Service Commission retail-electric portions of the business. The Wisconsin retail-electric portion of Wisconsin Public Service's business uses a "cost variance range" approach, based on a specific estimated fuel cost for the forecast year. If Wisconsin Public Service's actual fuel costs fall outside this range, a hearing can be held resulting in an adjustment to future rates.

The Public Service Commission of Wisconsin has approved a modified one-for-one gas cost recovery plan for Wisconsin Public Service. Implementation of the modified one-for-one gas cost recovery plan began in January 1999. This plan allows Wisconsin Public Service to pass changes in the cost of natural gas purchased from its suppliers on to system natural gas customers, subject to regulatory review.

Billings to Upper Peninsula Power's customers under the Michigan Public Service Commission's jurisdiction include base rate charges and a power supply cost recovery factor. Upper Peninsula Power receives Michigan Public Service Commission approval each year to recover projected power supply costs by establishment of power supply cost recovery factors. Annually, the Michigan Public Service Commission reconciles these factors to actual costs and permits 100% recovery of allowed power supply costs. Upper Peninsula Power defers any over or under recovery on the balance sheet. The deferrals are relieved with additional billings or refunds.

Wisconsin Public Service and Upper Peninsula Power are required to provide service and grant credit to customers within their service territories. The two companies continually review their customers' credit-worthiness and obtain deposits or refund deposits accordingly. Both utilities are precluded from discontinuing service to residential customers during winter moratorium months.

At WPS Power Development, electric power revenues related to fixed-price contracts are recognized at the lower of amounts billable under the contract or an amount equal to the volume of the capacity made available or the energy delivered during the period multiplied by the estimated average revenue per kilowatt-hour per the terms of the contract. Under floating-price contracts, electric power revenues are recognized when

capacity is provided or energy is delivered.

WPS Energy Services accrues revenues in the month that energy is delivered and/or services are rendered. WPS Energy Services calculates the reserve for potential uncollectible customer receivable balances by applying an estimated bad debt experience rate to each past due aging category and reserving for 100% of specific customer receivable balances deemed to be uncollectible.

(g) **Natural Gas in Storage**--Average cost is used to value natural gas in storage used for nontrading activities. Natural gas in storage used for trading activities is recorded at fair market value. Approximately 56% and 67% of the total natural gas in storage at December 31, 2001 and 2000, respectfully, was recorded at fair market value.

(h) **Regulatory Assets and Liabilities**--Wisconsin Public Service and Upper Peninsula Power are subject to the provisions of Financial Accounting Standards Statement No. 71, "Accounting for the Effects of Certain Types of Regulation." Regulatory assets represent probable future revenue associated with certain incurred costs. Revenue will be recovered from customers through the ratemaking process. Regulatory liabilities represent amounts that are refundable in future customer rates. Based on a current evaluation of the various factors and conditions that are expected to impact future cost recovery, we believe that future recovery of our regulatory assets is probable.

(i) **Retirement of Debt**--Amortization of gains or losses resulting from the settlement of long-term utility debt obligations occurred concurrently with rate recovery as required by regulators.

(j) **Stock Options**--We issue stock options under our stock option plans and account for them using the intrinsic value-based method described in Accounting Principles Board Opinion No. 25, "Accounting for Stock Issued to Employees" (Opinion 25). The intrinsic value-based method only records compensation expense for the excess of the quoted market price of the stock at the issue date over the option exercise price. The exercise price is the amount an employee must pay to acquire the stock.

(k) **Consolidation Basis of Presentation**--All significant intercompany transactions and accounts are eliminated. If a minority owner's equity is reduced to zero, it is our policy to record 100% of the subsidiary's losses until the minority owner makes capital contributions or commitments to fund its share of the operating costs.

(l) **Reclassifications**--We reclassified certain prior year financial statement amounts to conform to current year presentation.

NOTE 2--CASH AND EQUIVALENTS

We consider short-term investments with an original maturity of three months or less to be cash equivalents.

Cash paid for taxes during 2001, 2000, and 1999 was $34.0 million, $25.5 million, and $35.3 million, respectively. During 2001, cash paid for interest totaled $52.6 million. For 2000 and 1999, $49.5 million and $34.1 million were paid for interest, respectively.

The following noncash investing and financing activities occurred in 2001:

1. An investment in American Transmission Company, LLC was made with the exchange of $93.1 million of transmission assets net of accumulated depreciation for an approximate 15% equity interest in American Transmission Company and a $42.4

million return of capital as shown on the Consolidated Statements of Cash Flows.

2. As a result of the merger of Wisconsin Fuel and Light into Wisconsin Public Service, Wisconsin Public Service acquired the assets and assumed certain liabilities of Wisconsin Fuel and Light Company in exchange for 1.8 million shares of WPS Resources' common stock.

There were no noncash investing and financing activities during 2000.

The following noncash investing and financing activities occurred in 1999:

1. A capital lease obligation of $74.1 million was incurred when Wisconsin Public Service entered into a long-term lease agreement for utility plant assets.

2. Net cash surrender value of a key executive life insurance policy of $11.8 million was transferred from Wisconsin Public Service to WPS Resources.

3. Nonutility assets of $0.1 million were transferred from Wisconsin Public Service to WPS Resources.

NOTE 3--FAIR VALUE OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used to estimate the fair value of each class of financial instruments for which it is practicable to estimate such value:

Cash, Short-Term Investments, Energy Conservation Loans, Notes Payable, and Outstanding Commercial Paper: The carrying amount approximates fair value due to the short maturity of those investments and obligations.

Nuclear Decommissioning Trusts: The value of nuclear decommissioning trust investments included in utility plant is recorded at market value, net of taxes payable on unrealized gains and losses. The amount recorded in nuclear decommissioning trusts - other assets represents income taxes payable on unrealized gains and losses.

Long-Term Debt and Preferred Stock: The fair value of long-term debt, and preferred stock are estimated based on the quoted market price for the same or similar issues or on the current rates offered to WPS Resources for debt of the same remaining maturity.

Risk Management Activities: Most of the fair value of risk management activities is due to WPS Energy Services' mark-to-market activities under Emerging Issues Task Force Issue 98-10, "Accounting for Contracts Involved in Energy Trading and Risk Management Activities." See Note 4 for additional information.

The estimated fair values of our financial instruments as of December 31 were:

(Millions)	2001		2000	
	Carrying Amount	**Fair Value**	Carrying Amount	Fair Value
Cash and cash equivalents	**$ 43.9**	**$ 43.9**	$12.8	$12.8
Restricted cash	**21.3**	**21.3**	-	-
Energy conservation loans	**2.6**	**2.6**	3.5	3.5
Nuclear decommissioning trusts - utility plant	**311.3**	**311.3**	207.2	207.2
Nuclear decommissioning trusts - other assets	**22.4**	**22.4**	18.3	18.3
Notes payable	**31.3**	**31.3**	10.0	10.0
Commercial paper	**15.0**	**15.0**	119.6	119.6
Trust preferred securities	**50.0**	**49.9**	50.0	49.0

Long-term debt (excluding capital lease obligation)	712.6	744.2	595.9	601.9
Preferred stock	51.1	43.9	51.1	41.9
Risk management activities	47.5	47.5	(17.0)	(17.0)

NOTE 4--RISK MANAGEMENT ACTIVITIES

On January 1, 2001, WPS Resources adopted Statement of Financial Accounting Standards No. 133, "Accounting for Derivative Instruments and Hedging Activities," as amended. Statement No. 133 establishes accounting and financial reporting standards for derivative instruments, such as forward contracts, futures, and options, and related hedging activities. Statement No. 133 requires, in part, that we recognize all derivative instruments on the balance sheet as assets or liabilities at their fair value. The treatment of subsequent changes in fair value of the derivatives are recorded currently in earnings unless certain hedge accounting criteria are met or if the derivatives are subject to the provisions of Statement No. 71.

WPS Resources has concluded that the majority of its contracts do not meet the definition of a derivative as defined by Statement No. 133. Therefore, at December 31, 2001, such contracts are not subject to the accounting requirements of this statement, as amended.

Wisconsin Public Service has entered into a limited number of commodity contracts to service its customers that meet the definition of a derivative under Statement No. 133. A majority of these contracts are natural gas purchase agreements. Management believes any gains or losses resulting from the eventual settlement of these gas purchase agreements will be collected from or refunded to customers. Therefore, the derivative amounts to be recorded as a result of these natural gas contracts will be offset with a corresponding regulatory asset or liability pursuant to Statement No. 71. As of December 31, 2001, we have recorded an asset from risk management activities and a regulatory liability of $5.0 million related to these Wisconsin Public Service contracts.

WPS Resources' nonregulated segments have also entered into a limited number of contracts that meet the definition of a derivative under Statement No. 133. One of these contracts was an electric energy contract that was used to protect WPS Resources against potential summer energy price spikes. This contract expired during the third quarter. The total pre-tax loss of $3.5 million for this contract is included in other income in the Consolidated Statements of Income. A similar contract was held in 2000 that resulted in a $3.8 million pre-tax loss.

We have also classified as a derivative an interest rate swap that is used to fix the entire interest rate for the full term of an 18-year variable rate loan. In accordance with Statement No. 133, management has designated this contract as a cash flow hedge. Because the swap was calculated to be 100% effective, we have recorded the $2.7 million mark-to-market loss, net of deferred taxes, for 2001 directly to other comprehensive income. WPS Resources did not exclude any components of the derivative instrument's loss from the assessment of hedge effectiveness.

Both Wisconsin Public Service and WPS Resources' nonregulated segments hold a limited number of other derivative instruments. The cumulative effect on the balance sheet and income statement for these contracts at December 31, 2001 was not significant.

WPS Energy Services uses derivative financial and commodity instruments to reduce market risk associated with changing prices of natural gas and electricity sold at firm prices to its customers. WPS Energy Services also utilizes these instruments to manage market risk associated with trading activities. WPS Energy Services marks its energy contracts and related financial instruments, including intercompany contracts, to fair

value in accordance with Emerging Issues Task Force Issue 98-10, "Accounting for Contracts Involved in Energy Trading and Risk Management Activities." As such, the impact of Statement No. 133 on WPS Energy Services at December 31, 2001 was not significant. The majority of WPS Resources' assets and liabilities from risk management activities are the result of WPS Energy Services' mark-to-market activities under EITF Issue 98-10.

WPS Energy Services measures the fair value of contracts, including NYMEX exchange and over-the-counter contracts, natural gas options, natural gas and electric power physical fixed price contracts, basis contracts, and related financial instruments on a mark-to-market basis using risk management systems. The primary input for natural gas pricing is the forward price curve of the NYMEX exchange settled spreads, contracts, and options. Basis pricing is derived from published indices and documented broker quotes. WPS Energy Services bases electric prices on NYMEX exchange settlement prices and documented broker quotes. Because the majority of the contracts have a term of less than 36 months, the forward curves have a reasonable degree of liquidity and WPS Energy Services does not determine any forward price curves internally. Low tolerance for price risk causes WPS Energy Services to use financial instruments to hedge substantially all of its positions and, therefore, changes in the primary variable, which is the forward price curves, have little impact on the net fair value of the contracts as marked-to-market.

NOTE 5--PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment consists of the following utility, nonutility, and nonregulated assets.

(Millions)	2001	2000
Electric utility	$1,906.3	$1,893.4
Gas utility	392.6	302.9
Property under capital lease	74.1	74.1
Total utility plant	2,373.0	2,270.4
Less: Accumulated depreciation and decommissioning	1,496.6	1,365.3
Net	876.4	905.1
Nuclear decommissioning trusts	311.3	207.2
Construction in progress	60.3	70.0
Nuclear fuel, less accumulated amortization	24.9	16.0
Net utility plant	1,272.9	1,198.3
Nonutility plant	4.7	4.7
Less: Accumulated depreciation	0.5	0.4
Net nonutility plant	4.2	4.3
Electric nonregulated	167.4	134.7
Gas nonregulated	12.3	1.1
Other nonregulated	25.0	25.3
Total nonregulated property, plant, and equipment	204.7	161.1
Less: Accumulated depreciation	18.2	12.9
Net nonregulated property, plant, and equipment	186.5	148.2
Total property, plant, and equipment	$1,463.6	$1,350.8

Utility plant is stated at the original cost of construction including an allowance for funds used during construction. The cost of renewals and betterments of units of property (as distinguished from minor items of property) is capitalized as an addition to the utility plant accounts. Except for land, no gain or loss is recognized in connection

with ordinary retirements of utility property units. The utility charges the cost of units of property retired, sold, or otherwise disposed of, plus removal, less salvage, to the accumulated provision for depreciation. Maintenance, repair, replacement, and renewal costs associated with items not qualifying as units of property are considered operating expenses.

We record straight-line depreciation expense over the estimated useful life of utility property and include amounts for estimated removal and salvage. The Public Service Commission of Wisconsin approved depreciation rates for Wisconsin Public Service effective January 1, 1999.

Depreciation for the Kewaunee plant is being accrued based on a Public Service Commission of Wisconsin order that became effective on January 1, 2001. The order included a change in the methodology for the Kewaunee plant after the steam generators were replaced. The cost of the new steam generators that went into service in December 2001 will be recovered over an 8-1/2 year period using the sum-of-years-digits method of depreciation. Also under this order, the unrecovered plant investment at January 1, 2001, and future additions will be recovered over a period ending 8-1/2 years after the installation of the steam generators using a straight-line remaining life depreciation methodology.

Depreciation rates for Upper Peninsula Power were approved by the Michigan Public Service Commission on January 1, 1994 and were in effect through 2001. A new depreciation study was filed with the Michigan Public Service Commission in 2001, and new approved rates are effective January 1, 2002 through December 31, 2006.

Depreciation expense also includes accruals for nuclear decommissioning. These accruals are not included in the annual composite rates shown below. An explanation of this item is included in Note 8.

Annual Utility Composite Depreciation Rates	**2001**	2000	1999
Electric	**3.23%**	3.52%	3.46%
Gas	**3.37%**	3.26%	3.23%

Nonutility property interest capitalization takes place during construction, and gain and loss recognition occurs in connection with retirements. Nonregulated property, plant, and equipment are capitalized at original cost. Significant additions or improvements that extend asset lives are capitalized, while repairs and maintenance are charged to expense as incurred.

Nonutility property is depreciated using straight-line depreciation. Asset lives range from 3 to 20 years.

Nonregulated plant is stated at the original construction cost, which includes capitalized interest for those assets, or estimated fair value at the time of acquisition, based upon Accounting Principles Bulletin No. 16, "Accounting for Business Combinations." The costs of renewals, betterments, and major overhauls are capitalized as an addition to plant accounts. The gains or losses associated with ordinary retirements are recorded in the period of retirement. Maintenance, repairs, and minor replacements are expensed as incurred.

Most of the nonregulated subsidiaries compute depreciation using the straight-line method over the following estimated useful lives:

Structures and improvements	15 to 40 years

Office and plant equipment	5 to 35 years
Office furniture and fixtures	5 to 10 years
Vehicles	5 years
Leasehold improvements	Shorter of: life of the lease or life of the asset

The Combined Locks Energy Center, however, is using the units of production depreciation method for selected pieces of equipment having defined lives stated in terms of hours of production.

WPS Resources 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 is usually three to seven years.

NOTE 6--ACQUISITIONS AND SALES OF ASSETS

On April 1, 2001, Wisconsin Public Service completed its merger with Wisconsin Fuel and Light Company. Wisconsin Fuel and Light served residential, commercial, and industrial customers in Manitowoc and Wausau, Wisconsin with natural gas. Wisconsin Fuel and Light's shareholders received 1.73 shares of WPS Resources' common stock for each share of Wisconsin Fuel and Light common stock. A total of 1,763,943 shares were issued resulting in a purchase price of $54.8 million based on an average price of $31.0625, the prevailing price at the time of the merger announcement.

Wisconsin Public Service used the purchase method of accounting and recorded $41.9 million of total premium associated with the purchase. Of the total premium, $36.1 million was recorded as goodwill and is included in other assets on the Consolidated Balance Sheets. During 2001, Wisconsin Public Service amortized $0.7 million of goodwill using the straight-line method over a period of 40 years. We adopted Statement of Financial Accounting Standard No. 142, "Goodwill and Other Intangible Assets," on January 1, 2002. In accordance with the requirements of this statement, we ceased amortizing the goodwill on January 1, 2002 and prepared a preliminary evaluation of the fair market value of the gas utility business segment to assess the potential impairment of the goodwill balance. Based on the estimated fair value, an impairment charge was not required at the time of the adoption of the statement.

The remaining premium, $5.8 million after-tax, was recorded as an acquisition adjustment in plant, which we expect to be recovered in Wisconsin retail rates over the three-year period of 2003 through 2005. The acquisition premium will be amortized over the recovery period.

The operations of Wisconsin Fuel and Light are included in the financial statements presented for Wisconsin Public Service and WPS Resources for the period beginning April 1, 2001 and ending December 31, 2001, but do not have a material impact.

On September 24, 2001, Wisconsin Public Service acquired Madison Gas and Electric Company's 17.8% interest in the Kewaunee plant including its decommissioning trust assets. As a result of the $17.5 million purchase, Wisconsin Public Service now owns 59% of the plant with the remaining portion held by Wisconsin Power and Light Company. The additional share of the operations of the Kewaunee plant is included in the financial statements of Wisconsin Public Service beginning September 24, 2001. Madison Gas and Electric will retain its obligations as they relate to the plant for the period of time it was an owner.

Madison Gas and Electric will maintain one decommissioning trust fund that will accumulate its remaining contributions in accordance with its existing funding plan, which

extends to December 31, 2002. On January 2, 2003, Madison Gas and Electric will transfer that trust fund to Wisconsin Public Service. Wisconsin Public Service also assumed Madison Gas and Electric's share of the decommissioning obligations in exchange for the trust funds transferred on September 24, 2001 and to be transferred on January 2, 2003.

In December 2001, WPS Power Development reached an agreement to purchase the stock of CH Resources, Inc, which owns three power plants and other assets. The plants have a combined capacity of 257 megawatts and are located in New York. The $62 million transaction is subject to regulatory approvals and is expected to close in the second quarter of 2002. WPS Resources is expected to provide financing for this project with short-term debt.

WPS Northern Nevada, LLC, a direct, wholly-owned subsidiary of WPS Power Development, entered into an asset purchase agreement on October 25, 2000 to acquire the 545-megawatt Tracy/Pinon Power Station and related assets from Sierra Pacific Power Company, a Nevada electric utility and wholly-owned subsidiary of Sierra Pacific Resources. WPS Northern Nevada expected to close this acquisition during 2001. On April 18, 2001, the state of Nevada passed a law placing a moratorium on the sale of generation assets by electric utilities until July 1, 2003. As a result, the purchase has not yet been closed. WPS Power Development is currently working with Sierra Pacific to evaluate the engineering and economic feasibility of modifying the coal gasification unit at the site in order to achieve commercial operation. The original asset purchase agreement does not contain an automatic termination provision if closing does not occur. The agreement does allow either party to terminate the agreement after specified dates in 2002.

In November 2001, WPS Power Development, through its subsidiary ECO Coal Pelletization #12, LLC, entered into a transaction with a subsidiary of a public company resulting in ECO #12 contributing its synthetic fuel producing machinery to a newly formed entity in exchange for cash and a one-third ownership interest in the newly formed entity.

The transaction generated a pre-tax gain of $40.1 million of which $38.0 million has been deferred as of December 31, 2001 as a result of certain rights of rescission and put options being granted to the buyer. As these rights of rescission expire and the amount of the put options of the buyer diminishes, WPS Power Development will recognize through earnings the deferred gain on the transaction.

Concurrent with the sale of a portion of its interest in this project, WPS Power Development bought out the interest of its previous partner in the ECO #12 project. The actual payments to this former partner are contingent upon the same provisions referred to above. As a result, $21.3 million is held in escrow that will be released proportionally as the respective rescission rights and put options expire.

In 2001, Wisconsin Public Service sold 5,740 acres of land associated with several hydroelectric projects on the Peshtigo River in northeastern Wisconsin to the Wisconsin Department of Natural Resources for $13.5 million. The sale resulted in a pre-tax gain of $13.1 million. The agreement with the Department of Natural Resources includes two options, one exercisable in 2003 and the other in 2004, whereby the Department may acquire, at less than fair value, approximately 5,000 additional acres for $11.5 million if both options are exercised. The value associated with the difference between the option price and the fair value will be treated as a charitable contribution. The sale was the first part of a five to seven year asset management strategy adopted by WPS Resources in 2001.

Wisconsin Public Service increased its ownership in Wisconsin River Power Company to two-thirds by purchasing an additional one-third interest from Consolidated Water Power Company in 2000. In December 2001, Wisconsin Power and Light exercised its option to purchase one-half of Wisconsin Public Service's additional one-third share of Wisconsin

River Power. Both transactions were at net book value of Wisconsin River Power at August 31, 2000. As a result, Wisconsin Public Service and Wisconsin Power and Light each own one-half of Wisconsin River Power with Wisconsin Public Service remaining the operator of the facility.

NOTE 7--JOINTLY-OWNED UTILITY FACILITIES

Information regarding Wisconsin Public Service's share of major jointly-owned electric-generating facilities in service at December 31, 2001 is set forth below:

(Millions, except for percentages)	West Marinette Unit No. 33	Columbia Energy Center	Edgewater Unit No. 4	Kewaunee Plant
Ownership	68.0%	31.8%	31.8%	59.0%
Plant capacity (Megawatts)	77.0	322.6	105.8	315.0
Utility plant in service	$17.5	$118.7	$24.8	$235.7
Accumulated depreciation	$ 5.2	$ 75.6	$15.3	$151.7
In-service date	1993	1975 and 1978	1969	1974

The increase in ownership at the Kewaunee plant during 2001 is the result of the purchase of Madison Gas and Electric's 17.8% interest. See Note 6 for more information on the transaction.

Wisconsin Public Service's share of direct expenses for these plants is included in the corresponding operating expenses in the Consolidated Statements of Income. Wisconsin Public Service has supplied its own financing for all jointly-owned projects.

NOTE 8--NUCLEAR PLANT OPERATION

On September 24, 2001, Wisconsin Public Service acquired Madison Gas and Electric Company's 17.8% interest in the Kewaunee plant including its decommissioning trust assets. In addition to the decommissioning trust assets Wisconsin Public Service received from Madison Gas and Electric in September 2001, Wisconsin Public Service will receive one remaining decommissioning trust fund on January 2, 2003. Wisconsin Public Service assumed Madison Gas and Electric's share of the decommissioning obligations in exchange for the trust funds transferred on September 24, 2001 and those to be transferred on January 2, 2003.

The additional share of the operations of the Kewaunee plant is included in the financial statements of Wisconsin Public Service beginning September 24, 2001. The net book value of Wisconsin Public Service's 59% total share of the Kewaunee plant at December 31, 2001 was $88.5 million, including construction work-in-progress. For more information on the transaction with Madison Gas and Electric see Note 6.

The quantity of heat produced for the generation of electric energy by the Kewaunee plant is the basis for the amortization of the costs of nuclear fuel to electric production fuel expense, including an amount for ultimate disposal. These costs are recovered currently from customers in rates. The ultimate storage of fuel is the responsibility of the United States Department of Energy pursuant to a contract required by the Nuclear Waste Act of 1982. The Department of Energy receives quarterly payments for the storage of fuel based on generation. During 2001 and 2000, payments to the Department of Energy totaled $1.4 million for each year.

On an interim basis, spent nuclear fuel storage space is provided at the Kewaunee plant. Expenses associated with interim spent fuel storage at the Kewaunee plant are

recognized as current operating costs. With minor plant modifications that were completed in 2001, the Kewaunee plant should have sufficient fuel storage capacity until the end of its useful life in 2013.

The accumulated provision for nuclear fuel, which represents nuclear fuel purchases and amortization, totaled $247.6 million at December 31, 2001 and $167.7 million at December 31, 2000.

For information on the depreciation policy for the Kewaunee plant see Note 5.

Wisconsin Public Service's share of nuclear decommissioning costs to date has been accrued over the estimated service life of the Kewaunee plant, recovered currently from customers in rates, and deposited in external trusts. Such costs totaled $2.6 million in 2001, $8.9 million in 2000, and $9.2 million in 1999. The 1999 and 2000 funding levels used a recovery period ending in 2002. Beginning in 2001, the Public Service Commission of Wisconsin authorized use of a funding period ending in 2010. As a result of this extension, the contributions for 2001 decreased to $2.6 million. In developing our decommissioning funding plan, we assumed a long-term after-tax earnings rate of approximately 5%.

Wisconsin Public Service's share of the Kewaunee plant decommissioning, based on its 59% ownership interest, is estimated to be $319 million in current dollars based on a site-specific study. The study, which was performed in 1998, uses immediate dismantlement as the method of decommissioning and assumes shutdown in 2013. As of December 31, 2001, the market value of the external nuclear decommissioning trusts, which are recorded as a part of property, plant and equipment on the consolidated balance sheets, totaled $311.3 million, including the trust currently held by Madison Gas and Electric that is to be transferred to Wisconsin Public Service on January 2, 2003. Therefore, the current cost of Wisconsin Public Service's share of the estimated costs to decommission the Kewaunee plant, assuming early retirement, exceeds the trust assets at December 31, 2001 by about $7.7 million.

Based on the standard cost escalation assumptions required by a July 1994 Public Service Commission of Wisconsin order, the undiscounted amount of Wisconsin Public Service's share of decommissioning costs forecasted to be expended between the years 2013 and 2043 is $967 million under the current funding plan.

Future decommissioning costs collected in customer rates and a charge for realized earnings from external trusts are included in depreciation expense. As of December 31, 2001, the accumulated provision for depreciation and decommissioning included accumulated provisions for decommissioning totaling $311.3 million. Realized trust earnings totaled $8.1 million in 2001, $10.8 million in 2000, and $4.6 million in 1999. Unrealized gains and losses, net of taxes, in external trusts are reflected as increases and decreases to the decommissioning reserve, since decommissioning expense is recognized as the gains and losses are realized, in accordance with regulatory requirements.

Investments in the nuclear decommissioning trusts are recorded at market value. Investments at December 31, 2001, consisted of 59.2% equity securities and 40.8% fixed income securities. The investments are classified as utility plant and are presented net of related income tax effects on unrealized gains and represent the amount of assets available to accomplish decommissioning. The nonqualified trust investments designated to pay income taxes when unrealized gains become realized are classified as other assets. An offsetting regulatory liability reflects the expected reduction in future rates as unrealized gains in the nonqualified trust are realized. Information regarding the cost and market value of the external nuclear decommissioning trusts, net of tax is set forth below:

2001 Security Type (Millions)	**Market**	**Cost**	**Unrealized Gain (Loss)**
Fixed income	**$127.0**	**$123.8**	**$ 3.2**
Equity	**184.3**	**129.0**	**55.3**
Balance at December 31	**$311.3**	**$252.8**	**$58.5**

2000 Security Type (Millions)	Market	Cost	Unrealized Gain (Loss)
Fixed income	$100.7	$ 98.9	$ 1.8
Equity	106.5	62.0	44.5
Balance at December 31	$207.2	$160.9	$46.3

NOTE 9--REGULATORY ASSETS AND LIABILITIES

The following regulatory assets and liabilities are reflected in our consolidated balance sheets as of December 31:

WPS Resources Regulatory Assets/Liabilities *(Millions)*	**2001**	2000
Regulatory assets		
Demand-side management expenditures	**$ 9.6**	$20.7
Environmental remediation costs (net of insurance recoveries)	**40.0**	30.5
Funding for enrichment facilities	**3.6**	4.1
Pension curtailment loss	**8.1**	8.1
Deferred nuclear costs	**9.9**	-
Unamortized loss on debt	**4.5**	1.4
Deferred American Transmission Company costs	**4.4**	0.5
Other	**10.9**	9.2
Total	**$91.0**	$74.5
Regulatory liabilities		
Income tax related items	**$26.1**	$25.2
Unrealized gain on decommissioning trust	**22.4**	18.3
Pension settlement gain	**11.8**	-
Natural gas derivatives	**5.0**	-
Deferred gain on emission allowance sales	**6.0**	2.9
Interest from tax refunds	**5.0**	3.8
Other	**2.1**	0.4
Total	**$78.4**	$50.6

Our utility subsidiaries are recovering their regulatory assets and returning their regulatory liabilities through rates charged to customers based on specific ratemaking decisions or precedent for each item. Except for amounts expended for environmental costs, Wisconsin Public Service is recovering carrying costs for all regulatory assets. Upper Peninsula Power may recover carrying costs on environmental regulatory assets. Based on prior and current rate treatment for such costs, we believe it is probable that Wisconsin Public Service and Upper Peninsula Power will continue to recover from customers the regulatory assets described above.

See Notes 13 and 15 for specific information on income tax and pension related regulatory liabilities. See Note 14 for information on environmental remediation deferred

costs.

NOTE 10--INVESTMENTS IN AFFILIATES, AT EQUITY METHOD

Investments in corporate joint ventures and other companies accounted for under the equity method at December 31, 2001, 2000, and 1999 follow:

(Millions)	**2001**	2000	1999
American Transmission Company, LLC	**$56.2**	$ -	$ -
Other	**13.6**	15.0	9.7
Investments in affiliates, at equity method	**$69.8**	$15.0	$9.7

Investments in affiliates under the equity method are part of the other assets on the Consolidated Balance Sheets and the equity income is recorded in miscellaneous income on the Consolidated Statements of Income.

WPS Investments, LLC, a consolidated subsidiary of Wisconsin Public Service, has an approximate 15% ownership interest in American Transmission Company, LLC. American Transmission Company is a for-profit, transmission-only company. It owns, plans, maintains, monitors, and operates electric transmission assets in portions of Wisconsin, Michigan, and Illinois. American Transmission Company began operations on January 1, 2001. Its assets previously were owned and operated by multiple electric utilities serving the upper Midwest all of which transferred their transmission assets to American Transmission Company in exchange for an ownership interest. A Wisconsin law encouraged utilities in the state to transfer ownership and control of their transmission assets to a state-wide transmission company.

Wisconsin Public Service contributed its transmission assets on January 1, 2001 and Upper Peninsula Power contributed its transmission assets on June 28, 2001. Our total ownership interest in American Transmission Company fluctuated throughout 2001 due to other utilities contributing assets and cash to become owners of American Transmission Company.

Condensed financial data of American Transmission Company for 2001 follows:

(Millions)	**2001**
Income statement data	
Revenues	**$174.7**
Operating expenses	**(110.1)**
Other income (expense)	**(11.4)**
Net income	**$ 53.2**
WPS Investment's equity in net income	**$ 7.1**
Balance sheet data	
Current assets	**$ 56.7**
Non-current assets	**666.6**
Total assets	**$723.3**
Current liabilities	**$ 36.1**
Long-term debt	**297.9**
Other non-current liabilities	**3.6**
Shareholder's equity	**385.7**
Total liabilities and shareholder's equity	**$723.3**

NOTE 11--SHORT-TERM DEBT AND LINES OF CREDIT

To provide short-term borrowing flexibility and security for commercial paper outstanding, WPS Resources and its subsidiaries maintain bank lines of credit. These lines of credit require a fee.

The information in the table below relates to short-term debt and lines of credit for the years indicated:

(Millions, except for percentages)	**2001**	2000	1999
As of end of year			
Commercial paper outstanding	**$ 15.0**	$119.6	$ 79.9
Average discount rate on outstanding commercial paper	**1.95%**	6.63%	6.55%
Short-term notes payable outstanding	**$ 31.2**	$ 10.0	$ 10.4
Average interest rate on short-term notes payable	**1.61%**	6.73%	8.10%
Available (unused) lines of credit	**$130.0**	$132.0	$127.0
For the year			
Maximum amount of short-term debt	**$177.6**	$139.5	$218.5
Average amount of short-term debt	**$110.6**	$ 65.6	$ 68.6
Average interest rate on short-term debt	**4.32%**	6.39%	5.34%

NOTE 12--LONG-TERM DEBT

At December 31 *(Millions)*	**2001**	2000
Capital lease obligation - Wisconsin Public Service	**$ 73.0**	$ 73.6
Less: Current portion	**(0.9)**	(0.6)
Long-term capital lease obligation	**72.1**	73.0
First mortgage bonds - Wisconsin Public Service		
Series / Year Due		
7.30% / 2002	**50.0**	50.0
6.80% / 2003	**50.0**	50.0
6.125% / 2005	**9.1**	9.1
6.90% / 2013	**22.0**	22.0
8.80% / 2021	**-**	53.1
7.125% / 2023	**50.0**	50.0
Senior notes - Wisconsin Public Service		
Series / Year Due		
6.08% / 2028	**50.0**	50.0
6.125% / 2011	**150.0**	-
First mortgage bonds - Upper Peninsula Power		
Series / Year Due		
7.94% / 2003	**15.0**	15.0
10.0% / 2008	**2.1**	3.0
9.32% / 2021	**18.0**	18.0
Unsecured senior notes - WPS Resources		
Series / Year Due		
7.00% / 2009	**150.0**	150.0
Term loans - nonrecourse, secured by nonregulated assets	**95.8**	102.8

Tax exempt bonds	27.0	-
Notes payable to bank, secured by nonregulated plant	20.3	19.3
Senior secured note	3.3	3.5
Other long-term debt	-	0.1
Total	712.6	595.9
Unamortized discount and premium on bonds and debt	(1.2)	(1.2)
Total long-term debt	711.4	594.7
Less current portion	(55.7)	(7.7)
Net long-term debt	655.7	587.0
Total long-term debt and capital lease obligation	$727.8	$660.0

In November 1995, Wisconsin Public Service signed a 25-year agreement to purchase power from De Pere Energy Center, LLC, an independent power producer, which supplies the power from a cogeneration facility it owns.

In June 1999, Phase I of the project went into operation. We have accounted for the contract as a capital lease. In Phase I, an initial asset and corresponding obligation were recorded at $74.1 million. The asset and obligation represent the present value of minimum lease payments. Excluded from the payments are executory costs such as insurance, maintenance, and taxes. When the contract expires in 2024, Wisconsin Public Service may renew the contract for two additional five-year periods with proper notice. We are amortizing the leased asset on a straight-line basis over the original 25-year term of the contract. Following is a schedule of future minimum lease payments, excluding executory costs, under the De Pere Energy Center capital lease:

Year ending December 31 (Millions)	
2002	$ 5.2
2003	5.4
2004	5.6
2005	5.9
2006	6.0
Later years	96.6
Net minimum lease payments	124.7
Less: Amount representing interest	(51.7)
Present value of net minimum lease payments	$ 73.0

In August 2001, Wisconsin Public Service retired $53.1 million of 8.80% first mortgage bonds that would have matured in 2021. Also in August 2001, Wisconsin Public Service issued $150.0 million of 6.125% senior notes. The senior notes are secured by a pledge of first mortgage bonds and become unsecured if Wisconsin Public Service retires all of its outstanding first mortgage bonds. At our utility subsidiaries, plant assets secure first mortgage bonds.

Upper Peninsula Power is required to make bond sinking fund payments for some of its outstanding first mortgage bonds.

Borrowing by WPS Power Development under term loans and secured by nonregulated assets totals $95.8 million. The assets of WPS New England Generation, Inc. and WPS Canada Generation, Inc., subsidiaries of WPS Power Development, secure $6.6 million and $16.2 million, respectively, of the total outstanding amount. Both have semiannual installment payments, an interest rate of 8.75% and mature in May 2010. Sunbury Generation, LLC, an indirect subsidiary of WPS Power Development, is the borrower of the remaining $73.0 million that is secured by its plant. Quarterly payments are made in relation to this financing that carries an interest rate of 7.8725% and matures in March 2018. This loan also has renewals in 2006 and 2012. However, if certain debt covenants

are not met, the lender is not required to renew the loans.

In April 2001, the Schuylkill County Industrial Development Authority issued $27.0 million of refunding tax-exempt bonds. At the time of issuance of the refunding bonds, WPS Westwood Generation, LLC, a subsidiary of WPS Power Development, owned the original bonds, the proceeds of which were used in substantial part to provide facilities. Upon issuance of the refunding bonds, the original bonds were paid off. WPS Westwood Generation was paid $27.0 million from the proceeds of the refunding bonds for the retirement of the original bonds plus accrued interest. WPS Westwood Generation is now obligated to pay the refunding bonds with monthly payments that have a floating interest rate that is reset weekly. At December 31, 2001, the interest rate was 1.51833%. The bonds mature in April 2021. WPS Resources agreed to guarantee WPS Westwood Generation's obligation to provide sufficient funds to pay the refunding bonds and the related obligations and indemnities.

As of December 31, 2001, WPS Power Development had aggregate outstanding indebtedness totaling $20.3 million under notes payable to banks including $11.9 million of indebtedness under its revolving credit note of $12.5 million. This note is secured by the assets of the Stoneman plant and is guaranteed by WPS Resources. It is due in 2005 and requires quarterly payments. In addition, the note has a variable interest rate that was at 3.85% at December 31, 2001. The remaining portion of the $20.3 million of notes payable is secured by nonregulated plant, and also matures in 2005.

The senior secured note of $3.3 million requires semiannual payments at an interest rate of 9.25%, and it matures in 2011.

At December 31, 2001, WPS Resources and its subsidiaries were in compliance with all covenants relating to outstanding debt. A schedule of all principal debt payment amounts, including bond maturities and excluding capital lease payments, for WPS Resources is as follows:

Year ending December 31 (Millions)	
2002	$ 55.7
2003	71.1
2004	6.7
2005	36.3
2006	7.7
Later years	535.0
Total payments	$712.5

NOTE 13--INCOME TAXES

Deferred income taxes are recorded for temporary differences in the recognition of certain assets or liabilities for tax and financial reporting purposes. The principal components of our deferred tax assets and liabilities recognized in the balance sheet as of December 31 are as follows:

(Millions)	**2001**	2000
Deferred tax assets		
Plant related	**$ 89.4**	$ 84.5
State capital and operating loss carry forwards	**6.5**	6.5
Deferred tax credit carry forwards	**21.2**	11.0
Employee benefits	**35.5**	35.0
Regulatory assets	**5.7**	4.7
Other	**11.0**	0.4

Total	**$169.3**	$142.1
Deferred tax liabilities		
Plant related	**$184.1**	$200.3
Employee benefits	**30.0**	31.3
Regulatory deferrals	**11.0**	8.6
Other	**13.7**	2.3
Total	**$238.8**	$242.5
Net deferred tax liabilities	**$ 69.5**	$100.4

A variety of factors are considered in determining the amount of the deferred income tax assets to be recognized pursuant to Statement of Financial Accounting Standards No. 109, including: the number of years that capital and operating losses and tax credits can be carried forward, the existence of taxable temporary differences, and WPS Resources' earnings history and near-term earnings expectations. Although realization is not assured, we believe it is more likely than not that the entire net deferred tax asset will be realized.

WPS Resources is an owner in a facility that produces synthetic fuel from coal fines, as defined in Section 29 of the Internal Revenue Code. The production and sale of the synthetic fuel from this facility qualifies for tax credits under Section 29 if certain requirements are satisfied. Credits that are not utilized to reduce current tax expense in the current year are carried forward as alternative minimum tax credits to reduce current tax expense in future years. The production and sale of synthetic fuel resulted in a reduction in current tax expense of $11.4 million in 2001.

The following is a reconciliation of the difference between the current and future tax expense that would be computed by applying the federal statutory rate to income before income taxes, and the actual current and future income tax expense that was recorded on the income statement for the year ended December 31:

(Millions, except for percentages)	2001		2000		1999	
	Rate	**Amount**	Rate	Amount	Rate	Amount
Statutory federal income tax	**35.0%**	**$ 29.9**	35.0%	$ 26.6	35.0%	$ 32.3
State income taxes, net	**5.3**	**4.5**	5.5	4.2	5.0	4.6
Rate difference on reversal of income tax temporary differences	**(2.5)**	**(2.2)**	(2.1)	(1.6)	(1.6)	(1.5)
Plant related	**(1.2)**	**(1.0)**	-	-	-	-
Federal tax credits	**(28.1)**	**(24.0)**	(26.4)	(20.1)	(3.5)	(3.3)
Other differences, net	**(2.9)**	**(2.4)**	(4.1)	(3.1)	(2.7)	(2.4)
Effective income tax	**5.6%**	**$ 4.8**	7.9%	$ 6.0	32.2%	$ 29.7
Current provision						
Federal		**$ 29.2**		$ 17.0		$ 33.8
State		**8.5**		8.5		9.4
Total current provision		**37.7**		25.5		43.2
Deferred benefit		**(32.9)**		(19.5)		(13.5)
Total income tax expense		**$ 4.8**		$ 6.0		$ 29.7

NOTE 14--COMMITMENTS AND CONTINGENCIES

Fuel and Purchased Power

WPS Resources routinely enters into long-term commodity purchase and sale commitments that have various quantity requirements and durations.

Wisconsin Public Service has obligations related to coal, purchased power, and

natural gas. Obligations related to coal supply extend through 2016 and total $151.9 million. Of that amount, there is one long-term contract totaling $83.7 million that provides approximately 23% of the total requirements of Wisconsin Public Service through 2016. Through 2009, Wisconsin Public Service has obligations totaling $115.0 million for either capacity or energy related to purchased power. Also, there are natural gas supply and transportation contracts with total estimated demand payments of $97.0 million through October 2010.

Wisconsin Public Service expects to recover these costs in future customer rates. Additionally, Wisconsin Public Service has contracts to sell electricity and natural gas to customers. Many of these contracts have indefinite lives.

WPS Power Development also enters into long-term commodity contracts, mainly related to the purchase of coal for the Sunbury plant. The contracts total $11.9 million and extend through 2004.

WPS Energy Services has unconditional purchase obligations related to energy supply contracts that total $842.9 million and extend through 2007. All the contracts have offsetting sale contracts.

Capital Lease

In November 1995, Wisconsin Public Service signed a 25-year agreement to purchase power from De Pere Energy Center, LLC, an independent power producer that built a cogeneration facility and is selling electrical power to Wisconsin Public Service.

In June 1999, Phase I of the project went into operation. We have accounted for the contract as a capital lease. Phase II of the project is currently projected to be operational in 2004. When Phase II becomes operational, Wisconsin Public Service will record an additional utility plant asset under a capital lease of approximately $80 million.

Corporate Guaranties

Since May 2000, WPS Resources has provided limited financial support and energy supply services to Quest Energy, LLC, a Michigan limited liability company. Financial support is in the form of an interest-bearing note with an initial maturity date of May 2005, secured by the assets of Quest. WPS Resources provides corporate guaranties to two transmission providers on behalf of Quest. At December 31, 2001, the guaranties totaled $4.5 million. These guaranties assure Quest's ability to pay for the transmission services it purchases from these entities.

Nuclear Liability

The Price Anderson Act ensures that funds will be available to pay for public liability claims arising out of a nuclear incident. This Act may require Wisconsin Public Service to pay up to a maximum of $52.0 million per incident. The payments will not exceed $5.9 million per incident in a given calendar year. These amounts represent Wisconsin Public Service's 59% ownership in the Kewaunee plant.

Nuclear Plant Operation

See Note 8 for detailed information on the operations of the Kewaunee plant.

Clean Air Regulations

Early compliance by Wisconsin Public Service with the Federal Clean Air Act has

generated surplus sulfur dioxide allowances. We will consider the sale of any allowances available in excess of Wisconsin Public Service's needs. The Public Service Commission of Wisconsin has ordered that profits from the sale of allowances be passed on to customers. During 2001, Wisconsin Public Service recorded $4.2 million of proceeds from the sale of allowances.

The United States Environmental Protection Agency has designated southeastern Wisconsin as an ozone non-attainment area. Under the Clean Air Act, the State of Wisconsin developed a nitrogen oxide reduction plan for Wisconsin's ozone non-attainment area. The nitrogen oxide reductions begin in 2003 and gradually increase to 2007. This plan affects Edgewater Unit 4, of which Wisconsin Public Service owns 31.8%. A compliance plan for this unit was initiated in 2000. The plan includes a combination of combustion optimization and emission trading at a cost to Wisconsin Public Service of about $5 million.

The State of Wisconsin is also seeking voluntary reductions from utility units outside the ozone non-attainment area, which may lead to additional expenditures for nitrogen oxide reductions at other units. Wisconsin Public Service is participating in voluntary efforts to reduce nitrogen oxide levels at the Columbia Energy Center. Wisconsin Public Service owns 31.8% of Columbia. The Public Service Commission of Wisconsin has approved recovery of the costs associated with nitrogen oxide compliance.

Recent air quality modeling by the Wisconsin Department of Natural Resources revealed that Weston Units 1 and 2 contribute to a modeled deviation from the sulfur dioxide ambient air quality standard. Wisconsin Public Service and the Wisconsin Department of Natural Resources developed a plan to eliminate the model deviation by extending the existing stacks at Weston Units 1 and 2 by 55 feet and limiting the sulfur content of the fuel to 1.2 pounds per million Btu. The cost of the stack extension is about $0.9 million. The current and projected fuel meets the sulfur content limit. The Environmental Protection Agency was unwilling to agree with this approach unless further studies were done to justify the stack height increase. Wisconsin Public Service is cooperating with the Wisconsin Department of Natural Resources to develop an approach to resolve this issue.

On November 3, 1999, the Environmental Protection Agency announced that it was pursuing an enforcement initiative against seven utilities, or their subsidiaries, located in the Midwest and the South as well as the Tennessee Valley Authority. The enforcement initiative alleges that the utilities undertook modifications at their coal-fired power plants in violation of the Clean Air Act. The Environmental Protection Agency is seeking penalties and the installation of additional pollution control equipment.

As a continuation of this initiative, the Environmental Protection Agency requested on December 14, 2000 that Wisconsin Public Service provide information pursuant to Section 114 of the Clean Air Act relating to projects undertaken at the Pulliam and Weston plants. The information was submitted on January 16, 2001 and no response has been received from the Environmental Protection Agency.

Wisconsin Power and Light Company, the operator of the Columbia and Edgewater plants jointly-owned with Wisconsin Public Service, also submitted information related to projects undertaken at those plants. The Environmental Protection Agency requested additional information on February 26, 2001. The additional information was submitted on March 28, 2001 and April 27, 2001.

The Wisconsin Department of Natural Resources has initiated a rulemaking effort aimed at the control of mercury emissions. Coal burning power plants are the primary target of this regulatory effort. The proposed rule was open to comment in October 2001. A final rule could be completed in the spring of 2002. As proposed, the rule requires

phased in mercury emission reduction reaching 90% reduction 15 years after completion of the rule. Wisconsin Public Service estimates that it could cost $105 million per year for it to achieve the proposed 90% reduction.

WPS Power Development acquired 30 years of emission allowances as a result of the acquisition of Sunbury Generation, LLC in November 1999. The purchase of WPS Westwood Generation, LLC in September 2000 also included 30 years of emission allowances. A consistent valuation across vintage years is being utilized to allocate the cost of these allowances. The cost assigned to these allowances is being charged to expense as the allowances are used. When necessary, the Sunbury plant also purchases incremental emission allowances on the open market to comply with air regulations. Additional technology is being installed at the Sunbury plant to comply with nitrogen oxide standards that become effective in 2003. We expect total expenditures for this technology will be about $16 million. During 2001, approximately $3 million was spent to begin installing the technology.

Partial Sale of ECO Coal Pelletization #12

In November 2001, WPS Power Development, through its subsidiary ECO Coal Pelletization #12 LLC, entered into a transaction with a subsidiary of a public company resulting in ECO #12 contributing its synthetic fuel producing machinery to a newly formed entity in exchange for cash and a one-third ownership interest in the newly formed entity. The transaction generated a pre-tax gain of $40.1 million of which $38.0 million has been deferred as of December 31, 2001 as a result of certain rights of rescission and put options being granted to the buyer. All such options expire in 2003.

Concurrent with the sale of a portion of this project, WPS Power Development bought out the interest of its previous partner in the ECO #12 project. The actual payments to this former partner are contingent upon the same provisions referred to above. As a result, $21.3 million is held in escrow that will be released proportionately as the respective rescission rights and put option expire.

For more information on the transaction see Note 6.

Manufactured Gas Plant Remediation

Wisconsin Public Service continues to investigate the environmental cleanup of ten manufactured gas plant sites, including two sites formerly owned by Wisconsin Fuel and Light. The cleanup of Wisconsin Public Service's Stevens Point manufactured gas plant site is substantially complete with monitoring of the site continuing. Costs of this cleanup were within the range expected for this site. Cleanup began at both the Sheboygan sites in November 2000, and cleanup of the land portion of the sites was substantially completed by August 2001. Sediment cleanup remains to be addressed at one Sheboygan site. To-date, costs are at expected levels. Wisconsin Public Service estimates future undiscounted investigation and cleanup costs to be between $43 million and $50 million. These estimates may be adjusted in the future contingent upon remediation technology, regulatory requirements, and the assessment of natural resources damages.

Wisconsin Public Service currently has a $43.4 million liability recorded for cleanup with an offsetting regulatory asset (deferred charge). We expect to recover cleanup costs, net of insurance recoveries, in future customer rates. Carrying costs associated with the cleanup expenditures will not be recoverable. Wisconsin Public Service has received $12.7 million in insurance recoveries that we recorded as a reduction to the regulatory asset.

Future Capital Expenditures

We estimate utility plant construction expenditures at Wisconsin Public Service for 2002 to be approximately $208 million and construction expenditures at Upper Peninsula Power for 2002 to be approximately $9 million. Wisconsin Public Service estimates demand-side management expenditures to be $24 million in 2002. Recovery of previously deferred demand-side management expenditures of about $6 million from customers will occur through 2002. In addition to the 2002 estimated expenditures, Upper Peninsula Power is considering the potential need for construction of a combustion turbine at an estimated cost of $41 million during the 2002-2003 timeframe.

There are no commitments for additional acquisition expenditures for the nonregulated subsidiaries at this time other than commitments made under the stock purchase agreement to acquire CH Resources and the asset purchase agreement to acquire the Tracy/Pinon Power Station. The CH Resources transaction is expected to close in the second quarter of 2002 for $62 million. The Tracy/Pinon transaction is currently subject to a legislative moratorium and may be terminated before the moratorium expires. For more information on both transactions see Note 6.

NOTE 15--EMPLOYEE BENEFIT PLANS

WPS Resources has non-contributory retirement plans covering substantially all employees under which the company may make annual contributions to an irrevocable trust. We established the plans to provide retired employees, who meet conditions relating to age and length of service, with a monthly payment. Wisconsin Public Service administers and maintains the plans. These plans are fully funded and no contributions were made to them in 2001, 2000, or 1999.

WPS Resources also currently offers medical, dental, and life insurance benefits to employees and their dependents. We expense these items for active employees as incurred. We fund benefits for retirees through irrevocable trusts as allowed for income tax purposes. Wisconsin Public Service and Upper Peninsula Power expensed and recovered through customer rates the net periodic benefit cost. Our nonregulated subsidiaries expensed allocated amounts. Our non-administrative plan is a collectively bargained plan and, therefore, is tax exempt. The investments in the trust covering administrative employees are subject to federal unrelated business income taxes at a 39.1% tax rate.

All pension costs and postretirement plan costs are accounted for under Statements of Financial Accounting Standards Nos. 87 and 106, "Employers' Accounting for Pensions" and "Employers' Accounting for Postretirement Benefits Other Than Pensions," respectively. The standards require the company to accrue the cost of these benefits as expense over the period in which the employee renders service. The transition obligation for current and future retirees under Statement of Financial Accounting Standards No. 106 is recognized over 20 years beginning in 1993.

The following tables provide a reconciliation of the changes in the plan's benefit obligations and fair value of assets over the three one-year periods ending December 31, 2001, 2000, and 1999, and a statement of the funded status as of December 31 for each year:

(Millions)	2001	2000	1999
Reconciliation of benefit obligation - pension			
Obligation at January 1	$484.9	$396.7	$399.4
Service cost	11.0	10.2	10.9
Interest cost	32.7	31.5	27.5
Plan amendments	0.2	56.5	4.0
Actuarial (gain) loss	35.4	2.2	(31.5)
Acquisitions	13.1	-	4.8
Benefit payments	(21.2)	(19.4)	(18.4)

(Settlements)/curtailments	(60.9)	7.2	-
Obligation at December 31	$495.2	$484.9	$396.7
Reconciliation of fair value of plan assets - pension			
Fair value of plan assets at January 1	$676.1	$654.3	$610.5
Actual return on plan assets	(13.7)	41.2	58.0
Employer contributions	-	-	-
Acquisitions	18.1	-	4.2
Benefit payments	(88.6)	(19.4)	(18.4)
Fair value of plan assets at December 31	$591.9	$676.1	$654.3
Funded status at December 31	$ 96.7	$191.2	$257.6
Unrecognized transition (asset) obligation	(2.2)	(6.1)	(9.9)
Unrecognized prior-service cost	59.1	64.4	21.2
Unrecognized (gain) loss	(69.3)	(186.5)	(204.0)
Net prepaid benefit cost	$ 84.3	$ 63.0	$ 64.9

(Millions)	2001	2000	1999
Reconciliation of benefit obligation - other			
Obligation at January 1	$102.6	$135.2	$138.8
Service cost	3.0	2.7	4.6
Interest cost	7.6	7.8	9.4
Plan amendments	-	(16.8)	-
Actuarial (gain) loss	65.5	(19.0)	(13.8)
Acquisitions adjustments	3.7	(1.3)	2.2
Benefit payments	(6.2)	(6.0)	(6.0)
Obligation at December 31	$176.2	$102.6	$135.2
Reconciliation of fair value of plan assets - other			
Fair value of plan assets at January 1	$152.3	$149.7	$139.8
Actual return on plan assets	(4.4)	7.9	15.2
Employer contributions	(7.0)	0.7	0.7
Benefit payments	(6.2)	(6.0)	(6.0)
Fair value of plan assets at December 31	$134.7	$152.3	$149.7
Funded status at December 31	$(41.5)	$ 49.7	$ 14.5
Unrecognized transition (asset) obligation	(12.4)	15.7	36.6
Unrecognized prior-service cost	(12.9)	(14.1)	3.9
Unrecognized (gain) loss	14.4	(96.9)	(105.0)
Net accrued benefit liability	$(52.4)	$(45.6)	$(50.0)

The following table provides the components of net periodic benefit cost for the plans for the one-year periods ended December 31, 2001, 2000, and 1999:

(Millions)	2001	2000	1999
Net periodic benefit cost - pension			
Service cost	$11.0	$10.2	$10.9
Interest cost	32.7	31.5	27.5
Expected return on plan assets	(47.0)	(46.3)	(42.4)
Amortization of transition asset	(3.5)	(3.6)	(3.6)
Amortization of prior-service cost	5.5	4.7	2.1
Amortization of net gain	(2.3)	(2.7)	-
Net periodic benefit cost before settlement gain/curtailment loss	$(3.6)	$(6.2)	$(5.5)
(Settlement gain)/curtailment loss	(12.7)	8.7	-
Regulatory liability/(asset) offset	11.8	(8.1)	-
Net periodic benefit cost	$(4.5)	$(5.6)	$(5.5)
Net periodic benefit cost - other			
Service cost	$ 3.0	$ 2.7	$ 4.6
Interest cost	7.6	7.8	9.4

Expected return on plan assets	(9.7)	(9.3)	(8.3)
Amortization of transition obligation	1.3	1.8	2.8
Amortization of prior-service cost	(1.2)	(0.7)	0.3
Amortization of net gain	(4.6)	(4.6)	(2.7)
Net periodic benefit cost	$(3.6)	$(2.3)	$ 6.1

During 2000, WPS Resources made substantial changes to the administrative employees' portion of the pension and postretirement benefit plans. Effective January 1, 2001, the administrative employees' pension plan was changed to a pension equity plan with a lump sum distribution option for all future retirees. Additionally, all future administrative retirees will no longer be given subsidized postretirement medical and dental coverage. Due to employees who waited until 2001 to retire to take advantage of the new plan benefits and various reorganizations including the formation of Nuclear Management Company, a significant number of employees left our pension plan in early 2001. This required curtailment accounting for the year 2000 under Statement of Financial Accounting Standards No. 88, "Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits." Most of the 2000 curtailment loss was deferred as a regulatory asset.

For the reasons mentioned above, large numbers of lump sum payments were paid out of the pension plan during the course of 2001. This required settlement accounting under Statement of Financial Accounting Standards No. 88, "Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits." Most of the settlement gain was deferred as a regulatory liability.

The assumptions used in measuring WPS Resources' benefit obligation are shown in the following table:

	2001	2000	1999
Weighted average assumptions as of December 31 - pension			
Discount rate	7.25%	7.50%	7.50%
Expected return on plan assets	8.75%	8.75%	8.75%
Rate of compensation increase	5.50%	5.50%	5.50%
Weighted average assumptions as of December 31 - other			
Discount rate	7.25%	7.50%	7.50%
Expected return on plan assets	8.75%	8.75%	8.75%

For the December 31, 2001 disclosed postretirement obligation, we assumed medical cost trend rates of 11% for those under age 65 and 13% for those over age 65, decreasing to 5% and 6.5%, respectively, by the year 2008. We assumed dental cost trend rates of 8% decreasing to 5% by the year 2004. These trend rates represent a change from our prior assumptions. At December 31, 1999, we assumed medical cost trend rates of 8% and dental cost trend rates of 7.5%, both decreasing to 7% at December 31, 2000 and eventually reaching 5% by 2006. Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A 1% change in assumed health care cost trend rates would have the following effects:

(Millions)	1% Increase	1% Decrease
Effect on total of service and interest cost components of net periodic postretirement health care benefit cost	$ 1.8	$ (1.4)
Effect on the health care component of the accumulated postretirement benefit obligation	$26.0	$(21.8)

Wisconsin Public Service has an Employee Stock Ownership Plan that held 1.9 million

shares of WPS Resources common stock (market value of approximately $69.2 million) at December 31, 2001. The Employee Stock Ownership Plan also had a loan guaranteed by Wisconsin Public Service and secured by common stock that was paid off in June of 2000. The company was paying principal and interest on the loan using contributions from Wisconsin Public Service and dividends on our common stock held by the Employee Stock Ownership Plan. The Employee Stock Ownership Plan allocated shares to participants as the loan was repaid. Tax benefits from certain dividends paid to the Employee Stock Ownership Plan are recognized as a reduction in Wisconsin Public Service's cost of providing service to customers.

NOTE 16--COMPANY-OBLIGATED MANDATORILY REDEEMABLE TRUST PREFERRED SECURITIES OF SUBSIDIARY TRUST

On July 30, 1998, WPSR Capital Trust I, a Delaware business trust, issued $50.0 million of trust preferred securities to the public. WPS Resources owns all of the outstanding trust common securities of the Trust, and the only asset of the Trust is $51.5 million of subordinated debentures that we issued. The debentures are due on June 30, 2038 and bear interest at 7% per year. The terms and interest payments on the debentures correspond to the terms and distributions on the trust preferred securities. We have consolidated the preferred securities of the Trust into our financial statements. We reflect the interest payments on the debentures as "Distributions - preferred securities of subsidiary trust." These payments are tax deductible by WPS Resources.

We may defer interest payments on the debentures for up to 20 consecutive quarters. This would require the deferral of distributions on the trust preferred securities as well. If we would defer interest payments, interest and distributions would continue to accrue and compounding interest on the deferred amounts would also accrue. Through 2001, we have not deferred interest payments. After July 30, 2003, we may redeem all or part of the debentures. This would require the Trust to redeem an equal amount of trust securities at face value plus any accrued interest and unpaid distributions. We entered into a limited guarantee of payment of distributions, redemption payments, and liquidation payments with respect to the trust preferred securities. This guarantee, together with our obligations under the debentures, and under other related documents, provides a full and unconditional guarantee by us of amounts due on the outstanding trust preferred securities.

NOTE 17--COMMON EQUITY

Shares outstanding at December 31	**2001**	2000
Common stock, $1 par value, 100,000,000 shares authorized	**31,496,296**	26,851,034
Treasury stock	**307,052**	336,385
Average cost of treasury shares	**$25.17**	$24.23
Shares in deferred compensation trust	**135,995**	105,179
Average cost of deferred compensation trust shares	**$30.67**	$29.78

As part of the merger of Wisconsin Fuel and Light into Wisconsin Public Service, 1,763,943 shares of common stock were issued on April 1, 2001 to Wisconsin Fuel and Light shareholders. See Note 6 for more information on the merger.

On December 17, 2001, 2,300,000 shares of WPS Resources common stock were issued at $34.36 per share and resulted in a net increase in equity of $76.0 million.

Effective January 2001, we began issuing new stock under our Stock Investment Plan and under certain of our stock-based employee benefit plans. During 2001, we issued

544,515 shares under these plans, which increased equity $18.6 million.

In December 1996, we adopted a Shareholder Rights Plan. The plan is designed to enhance the ability of the Board of Directors to protect shareholders and the company if efforts are made to gain control of our company in a manner that is not in our best interests or the best interests of our shareholders. The plan gives our existing shareholders, under certain circumstances, the right to purchase stock at a discounted price. The rights expire on December 11, 2006.

At December 31, 2001, we had $365.8 million of retained earnings available for dividends.

Earnings per share is computed by dividing net income available for common shareholders for the period by the weighted average number of shares of common stock outstanding during the period. Diluted earnings per share is computed by dividing net income available for common shareholders for the period by the weighted average number of shares of common stock outstanding during the period adjusted for the exercise and/or conversion of all potentially dilutive securities. Such dilutive items include in-the-money stock options and deferred compensation plan shares. The calculation of diluted earnings per share for the years shown excludes deferred compensation plan shares and some stock option plan shares that had an anti-dilutive effect. The following table reconciles the computation of basic and diluted earnings per share:

Reconciliation of Earnings Per Share (Millions, except per share amounts)	**2001**	2000	1999
Net income available to common shareholders	**$77.6**	$67.0	$59.6
Basic weighted average shares	**28.2**	26.5	26.6
Incremental issuable shares	**0.1**	-	-
Diluted weighted average shares	**28.3**	26.5	26.6
Basic earnings per common share	**$2.75**	$2.53	$2.24
Diluted earnings per common share	**$2.74**	$2.53	$2.24

NOTE 18--STOCK OPTION PLANS

In May of 2001, shareholders approved the WPS Resources Corporation 2001 Omnibus Incentive Compensation Plan for certain management personnel. In 1999, shareholders approved the WPS Resources Corporation 1999 Stock Option Plan for certain management personnel. In December 1999, the Board of Directors approved the WPS Resources Corporation 1999 Non-Employee Directors Stock Option Plan. Opinion 25 and related interpretations are used to account for these plans. Accordingly, no compensation costs have been recognized for these plans in 2001, 2000, or 1999. Had compensation cost been determined consistent with Financial Accounting Standards Board Statement of Financial Accounting Standards No. 123, "Accounting for Stock Based Compensation," net income and earnings per share would have been reduced to the pro forma amounts indicated below:

(Millions, except per share amounts)	**2001**	2000	1999
Net income			
As reported	**$77.6**	$67.0	$59.6
Pro forma	**77.3**	66.8	56.5
Basic earnings per common share			
As reported	**$2.75**	$2.53	$2.24
Pro forma	**2.74**	2.53	2.23
Diluted earnings per common share			

As reported	**$2.74**	$2.53	$2.24
Pro forma	**2.73**	2.52	2.23

Under the provisions of the 2001 Omnibus Incentive Compensation Plan, the number of shares for which stock options may be granted may not exceed 2 million and no single employee that is the chief executive officer of the company or any of the other four highest compensated officers of the company and its subsidiaries can be granted options for more than 150,000 shares during any calendar year. Stock options are granted by the Compensation and Nominating Committee of the Board of Directors and may be granted at any time. No stock options will have a term longer than ten years. The exercise price of each stock option is equal to the fair market value of the stock on the date the stock option was granted. Stock options were granted under the 1999 Stock Option Plan on February 11, 1999 (subject to shareholder approval of the 1999 Stock Option Plan that was received on May 6, 1999, at which time the exercise price was established for the initial grant), March 13, 2000, and December 14, 2000 having exercise prices of $29.875, $23.1875, and $34.75, respectively. Stock options were granted under the 2001 Omnibus Plan on July 12, 2001 and December 13, 2001 having exercise prices of $34.38 and $34.09, respectively. One-fourth of the stock options granted will become vested and exercisable each year on the anniversary date of the grant. No additional stock options will be issued under the 1999 Stock Option Plan, although the plan will continue to exist for purposes of the existing outstanding options.

Under the provisions of the 1999 Non-Employee Directors Stock Option Plan, the number of stock options granted under the plan may not exceed 100,000, and the shares to be delivered will consist solely of treasury shares. Stock options are granted at the discretion of the Board of Directors. No options may be granted under this plan after December 31, 2008. All options have a ten-year life, but may not be exercised until one year after the date of grant. Options granted under this plan are immediately vested. The exercise price of each option is equal to the fair market value of the stock on the date the stock options were granted. Options were granted on December 9, 1999 and February 10, 2000, with exercise prices of $25.4375 and $25.6875, respectively.

The number of shares subject to each stock option plan and each outstanding stock option, and stock option exercise prices are subject to adjustment in the event of any stock split, stock dividend, or other transaction affecting our outstanding common stock.

The fair value of each stock option grant is estimated on the date of grant using the Black-Scholes stock option pricing model assuming:

	WPS Resources Corporation 2001 Omnibus Incentive Compensation Plan	**WPS Resources 1999 Stock Option Plan**	**WPS Resources 1999 Non-Employee Directors Stock Option Plan**
Annual dividend yield			
May 6, 1999		6.63%	
December 31, 1999			7.94%
March 13, 2000		8.71%	
December 14, 2000		5.93%	
July 12, 2001	6.58%		
December 13, 2001	6.60%		
Expected volatility			
May 6, 1999		14.00%	
December 31, 1999			14.90%

March 13, 2000		15.50%	
December 14, 2000		20.40%	
July 12, 2001	20.93%		
December 13, 2001	20.19%		
Risk-free interest rate			
May 6, 1999		5.52%	
December 31, 1999			6.14%
March 13, 2000		6.36%	
December 14, 2000		5.23%	
July 12, 2001	5.54%		
December 13, 2001	5.62%		
Expected life (in years)	10	10	10

A summary of the status of the stock option plans as of December 31, 2001 is presented below:

Stock Options	**Shares**	**Weighted-Average Exercise Price**
Options outstanding at beginning of year		
Omnibus plan	-	-
Employee plan	722,416	$30.9322
Director plan	24,000	25.4688
Granted during 2001		
Omnibus plan	327,927	34.1038
Exercised during 2001		
Employee plan	16,500	34.7394
Director plan	850	34.8400
Forfeited during 2001	-	-
Outstanding at end of year		
Omnibus plan	327,927	34.1038
Employee plan	705,916	30.9806
Director plan	23,150	25.4699
Options exercisable at year-end		
Employee plan	283,604	30.6072
Director plan	23,150	25.4699
Weighted-average fair value of options granted during the year		
Omnibus plan	$3.23	

A summary of the status of the stock option plans as of December 31, 2000 is presented below:

Stock Options	**Shares**	**Weighted-Average Exercise Price**
Options outstanding at beginning of year		
Employee plan	478,000	$29.8750
Director plan	21,000	25.4375
Granted during 2000		
Employee plan	244,416	32.9997
Director plan	3,000	25.6875
Exercised during 2000	-	-
Forfeited during 2000	-	-
Outstanding at end of year		

Employee plan	722,416	30.9322
Director plan	24,000	25.4688
Options exercisable at year-end		
Employee plan	119,500	29.8750
Director plan	21,000	25.4375
Weighted-average fair value of options granted during the year		
Employee plan	$3.87	
Director plan	$1.08	

A summary of the status of the stock option plans as of December 31, 1999 is presented below:

Stock Options	**Shares**	**Weighted-Average Exercise Price**
Options outstanding at beginning of year	-	$ -
Granted during 1999		
Employee plan	478,000	29.8750
Director plan	21,000	25.4375
Exercised during 1999	-	-
Forfeited during 1999	-	-
Outstanding at end of year		
Employee plan	478,000	29.8750
Director plan	21,000	25.4375
Options exercisable at year-end	-	-
Weighted-average fair value of options granted during the year		
Employee plan	$2.04	
Director plan	$1.38	

The stock options outstanding at December 31, 2001 under the 2001 Omnibus Plan for an aggregate of 327,927 shares have exercise prices of $34.38 and $34.09 and are summarized below:

2001 Omnibus Plan Options Outstanding

xercis prices	Options outstanding at December 31, 2001	Weighted-average exercise price	Weighted-average remaining contractual life (in years)
34.380	15,572	$34.3800	10
34.090	312,355	34.0900	10

None of the 2001 Omnibus Plan stock options are currently exercisable.

The stock options outstanding at December 31, 2001 under the 1999 Stock Option Plan for an aggregate of 705,916 shares have exercise prices between $23.1875 and $34.7500 and are summarized below:

1999 Stock Option Plan Options Outstanding

xercis prices	Options outstanding at December 31, 2001	Weighted-average exercise price	Weighted-average remaining contractual life (in years)
23.187	34,500	$23.1875	8
29.875	464,000	29.8750	8
34.750	207,416	34.7500	9

The stock options at December 31, 2001 exercisable under the 1999 Stock Option Plan

for an aggregate of 283,604 shares have exercise prices of $23.1875, $29.8750, and $34.7500 and remaining lives of 8, 8, and 9 years.

The stock options outstanding at December 31, 2001 under the 1999 Non-Employee Director Stock Option Plan for an aggregate of 23,150 shares have exercise prices of $25.4375 and $25.6875 and are summarized below:

1999 Non-Employee Director Stock Option Plan Options Outstanding

xercis prices	Options outstanding at December 31, 2001	Weighted average exercise price	Weighted average remaining contractual life (in years)
25.437	20,150	$24.4375	8
25.687	3,000	25.6875	8

All remaining stock options granted under the 1999 Non-Employee Stock Option Director Plan for an aggregate of 23,150 shares are exercisable at year-end at the above referenced exercise prices.

NOTE 19--REGULATORY ENVIRONMENT

Wisconsin Public Service filed for and received an interim rate order in the Wisconsin jurisdiction effective January 1, 2002. The order authorized a $55.5 million increase in electric revenues and an increase of $11.2 million in gas revenues on an annual basis. The revenues are based on a 12.1% return on utility common equity, with equity constituting 55% of the capital structure. These revenues are subject to refund to the extent that they exceed the revenues authorized in the final rate order. The interim rates will be superseded when a final rate order is issued in this case which is expected early in the second quarter of 2002.

Upper Peninsula Power's application for a $5.7 million rate increase, which had been pending before the Michigan Public Service Commission since October 2000, was dismissed in August 2001 at Upper Peninsula Power's request. Upper Peninsula Power requested a dismissal because the information filed in the case was outdated. Upper Peninsula Power expects to submit a new application for rate increases in 2002.

NOTE 20--SEGMENTS OF BUSINESS

We manage our reportable segments separately due to their different operating and regulatory environments. Our principal business segments are the regulated electric utility operations of Wisconsin Public Service and Upper Peninsula Power and the regulated gas utility operations of Wisconsin Public Service. Our other reportable segments include WPS Energy Services and WPS Power Development. WPS Energy Services is a diversified energy supply and services company, and WPS Power Development is an electric generation asset development company. Nonutility operations and subsidiaries of WPS Resources not already mentioned are included in the Other column. The tables below present information for the respective years pertaining to our operations segmented by lines of business.

Segments of Business *(Millions)*

	Regulated Utilities			Nonutility and Nonregulated Operations				
2001	Electric Utility*	Gas Utility*	Total Utility*	WPS Energy Services	WPS Power Development	Other	Reconciling Eliminations	WPS Resources Consolidated
Income Statement								
Total	$675.7	$321.6	$997.3	$1,575.1	$141.5	$1.3	$(39.7)	$2,675.5

revenues	66.4	11.7	78.1	0.7	7.4	0.4	-	86.6
Depreciat and decommiss	14.5	0.2	14.7	1.1	2.8	28.1	(9.2)	37.5
Other income (expense)	28.3	6.0	34.3	0.2	10.3	22.8	(8.3)	59.3
Interest expense	31.6	5.9	37.5	4.0	(34.8)	(1.8)	(0.1)	4.8
Provision for income taxes	58.8	8.9	67.7	6.4	2.3	1.3	(0.1)	77.6
Income available for common sharehold								
Balance Sheet								
Total assets	1,356.8	375.2	1,732.0	720.1	323.1	167.7	(72.9)	2,870.0
Cash expenditu for long-live assets	175.8	24.9	200.7	10.9	32.1	5.0	-	248.7

* Includes only utility operations. Nonutility operations are included in the Other column.

Segments of Business *(Millions)*

	Regulated Utilities			Nonutility and Nonregulated Operations				
2000	Electric Utility*	Gas Utility*	Total Utility*	WPS Energy Services	WPS Power Development	Other	Reconciling Eliminations	WPS Resources Consolidated
Income Statement								
Total revenues	$ 642.7	$264.5	$ 907.2	$955.6	$128.1	$ 1.2	$(43.1)	$1,949.0
Depreciat and decommiss	82.4	8.9	91.3	1.4	6.7	0.5	-	99.9
Other income (expense)	18.1	0.1	18.2	0.9	1.0	9.7	(9.6)	20.2
Interest expense	27.3	4.8	32.1	0.4	10.9	20.7	(9.8)	54.3
Provision for income taxes	33.6	7.6	41.2	0.9	(29.2)	(6.9)	-	6.0
Income available for	60.7	11.6	72.3	1.7	0.9	(7.9)	-	67.0

common sharehold								
Balance Sheet								
Total assets	1,239.0	305.5	1,544.5	924.9	233.1	178.0	(64.4)	2,816.1
Cash expenditu for long-live assets	138.0	21.5	159.5	0.3	39.0	0.3	-	199.1

* Includes only utility operations. Nonutility operations are included in the Other column.

Segments of Business *(Millions)*

	Regulated Utilities			Nonutility and Nonregulated Operations				
1999	Electric Utility*	Gas Utility*	Total Utility*	WPS Energy Services	WPS Power Development	Other	Reconciling Eliminations	WPS Resources Consolidated
Income Statement								
Total revenues	$ 590.4	$191.5	$ 781.9	$292.2	$ 35.4	$ 5.7	$ (16.7)	$1,098.5
Depreciat and decommiss	70.9	8.2	79.1	1.0	3.3	0.3	-	83.7
Other income (expense)	7.2	0.1	7.3	(0.2)	(0.3)	5.7	(3.6)	8.9
Interest expense	24.0	4.5	28.5	0.3	4.6	11.3	(8.5)	36.2
Provision for income taxes	32.0	7.4	39.4	(2.6)	(4.7)	(2.4)	-	29.7
Income available for common sharehold	56.1	11.2	67.3	(3.5)	(3.8)	(0.4)	-	59.6
Balance Sheet								
Total assets	1,247.9	267.4	1,515.3	64.8	190.2	184.3	(138.1)	1,816.5
Cash expenditu for long-live assets	120.9	19.8	140.7	0.1	132.1	0.3	-	273.2

* Includes only utility operations. Nonutility operations are included in the Other column.

NOTE 21--QUARTERLY FINANCIAL INFORMATION (Unaudited)

(Millions, except for share amounts)	Three Months Ended				
			2001		
	March	**June**	**September**	**December**	**Total**

Operating revenues	$997.4	$577.2	$517.1	$583.8	$2,675.5
Net income	$ 23.6	$ 11.7	$ 21.8	$ 20.5	$ 77.6
Average number of shares of common stock	26.5	28.6	28.7	29.2	28.2
Basic earnings per share *	$0.89	$0.41	$0.76	$0.70	$2.75
Diluted earnings per share *	$0.89	$0.41	$0.76	$0.70	$2.74

			2000		
	March	**June**	**September**	**December**	**Total**
Operating revenues	$398.8	$374.2	$456.9	$719.1	$1,949.0
Net income	$ 29.2	$ 11.4	$ 12.9	$ 13.5	$ 67.0
Average number of shares of common stock	26.6	26.4	26.4	26.4	26.5
Basic earnings per share	$1.10	$0.43	$0.49	$0.51	$2.53
Diluted earnings per share	$1.10	$0.43	$0.49	$0.51	$2.53

Because of various factors, which affect the utility business, the quarterly results of operations are not necessarily comparable.

* Earnings per share for the individual quarters of 2001 do not total the year ended 2001 earnings per share amount because of the significant changes to the average number of shares outstanding throughout the year.

NOTE 22--NEW ACCOUNTING STANDARDS

Effective January 1, 2002, WPS Resources adopted Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets." Under Statement No. 142 amortization of goodwill is no longer allowed. Instead, an assessment of fair-value will be used to test for impairment of goodwill on an annual basis or when circumstances indicate a possible impairment.

Most of the goodwill at WPS Resources is related to the Wisconsin Fuel and Light acquisition. In accordance with the requirements of the statement, we prepared an evaluation of the fair market value of the gas utility business segment to assess the potential impairment of the goodwill balance. Based on the estimated fair value, an impairment charge was not required at January 1, 2002.

In June 2001, the Financial Accounting Standards Board finalized Statement of Financial Accounting Standards No. 143, "Accounting for Asset Retirement Obligations." This statement applies to all entities with legal obligations associated with the retirement of a tangible long-lived asset that result from the acquisition, construction, or development and/or normal operation of a long-lived asset. An asset retirement obligation should be recognized when it meets the definition of a liability and be measured at fair value. We are still analyzing the impact this statement will have on WPS Resources and its subsidiaries. It will be effective for WPS Resources on January 1, 2003.

Effective January 1, 2002, we adopted Statement of Financial Accounting Standards No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets." The statement intends to unify the accounting for long-lived assets to be disposed of, based on the framework established by Financial Accounting Standards No. 121, "Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed Of." The statement didn't have a significant impact on WPS Resources.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

WISCONSIN PUBLIC SERVICE CORPORATION

L. NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The following are supplemental notes to the WPS Resources Corporation financial statements and should be read in conjunction with WPS Resources consolidated financial statements and the related notes.

NOTE 1--CASH AND EQUIVALENTS

We consider short-term investments with an original maturity of three months or less to be cash equivalents.

Cash paid for taxes during 2001, 2000, and 1999 was $43.0 million, $45.2 million, and $44.4 million, respectively. During 2001, cash paid for interest totaled $23.6 million. For 2000 and 1999, $24.4 million and $22.9 million were paid for interest, respectively.

The following noncash investing and financing activities occurred in 2001:

1. An investment in American Transmission Company, LLC was made with the exchange of $71.1 million of transmission assets net of accumulated depreciation for an approximate 11% equity interest in American Transmission Company and a $32.2 million return of capital as shown on the Consolidated Statements of Cash Flows.

2. As a result of the merger of Wisconsin Fuel and Light into Wisconsin Public Service, Wisconsin Public Service acquired the assets and assumed certain liabilities of Wisconsin Fuel and Light Company. In connection with the merger WPS Resources contributed $54.8 million of additional capital to Wisconsin Public Service.

There were no noncash investing and financing activities during 2000.

The following noncash investing and financing activities occurred in 1999:

1. A capital lease obligation of $74.1 million was incurred when Wisconsin Public Service entered into a long-term lease agreement for utility plant assets.

2. Net cash surrender value of a key executive life insurance policy of $11.8 million was transferred from Wisconsin Public Service to WPS Resources.

3. Nonutility assets of $0.1 million were transferred from Wisconsin Public Service to WPS Resources.

NOTE 2--FAIR VALUE OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used to estimate the fair value of each class of financial instruments for which it is practicable to estimate such value:

Cash, Short-Term Investments, Energy Conservation Loans, Notes Payable, and Outstanding Commercial Paper: The carrying amount approximates fair value due to the short maturity of those investments and obligations.

Nuclear Decommissioning Trusts: The value of nuclear decommissioning trust investments included in utility plant is recorded at market value, net of taxes payable on unrealized gains and losses. The amount recorded in nuclear decommissioning trusts - other assets represents income taxes payable on unrealized gains and losses.

Long-Term Debt and Preferred Stock: The fair value of long-term debt, and preferred stock are estimated based on the quoted market price for the same or similar issues or on the current rates offered to WPS Resources for debt of the same remaining maturity.

Risk Management Activities: All derivatives are recorded at their fair value in accordance with Statement of Financial Accounting Standards No. 133, "Accounting for Derivative Instruments and Hedging Activities," as amended. Refer to Note 4 of WPS Resources Notes to Consolidated Financial Statements for more information.

The estimated fair values of Wisconsin Public Service's financial instruments as of December 31 were:

(Millions)	2001		2000	
	Carrying Amount	**Fair Value**	Carrying Amount	Fair Value
Cash and cash equivalents	$ 9.9	$ 9.9	$ 4.4	$ 4.4
Energy conservation loans	2.6	2.6	3.5	3.5
Nuclear decommissioning trusts - utility plant	311.3	311.3	207.2	207.2
Nuclear decommissioning trusts - other assets	22.4	22.4	18.3	18.3
Notes payable	10.0	10.0	10.0	10.0
Commercial paper	-	-	60.0	60.0
Long-term debt (excluding capital lease obligation)	381.1	377.6	284.2	286.9
Preferred stock	51.2	43.9	51.2	41.9
Risk management activities	5.0	5.0	-	-

NOTE 3--REGULATORY ASSETS AND LIABILITIES

The following regulatory assets and liabilities were reflected in Wisconsin Public Service's consolidated balance sheets as of December 31:

(Millions)	**2001**	2000
Regulatory assets		
Demand-side management expenditures	$ 9.6	$20.7
Environmental remediation costs (net of insurance recoveries)	38.5	29.0
Funding for enrichment facilities	3.6	4.1
Pension curtailment loss	8.1	8.1
Deferred nuclear costs	9.9	-
Unamortized loss on debt	4.5	1.4
Deferred American Transmission Company costs	4.4	0.5
Other	10.4	8.6
Total	$89.0	$72.4
Regulatory liabilities		
Income tax related items	$18.4	$17.3
Unrealized gain on decommissioning trust	22.4	18.3
Pension settlement gain	11.8	-
Deferred gain on emission allowance sales	6.0	2.9
Natural gas derivatives	5.0	-
Interest from tax refunds	5.0	3.8
Other	2.1	0.4
Total	$70.7	$42.7

NOTE 4--COMMON EQUITY

Wisconsin Public Service is restricted by a Public Service Commission of Wisconsin order to pay normal common stock dividends of no more than 109% of the previous year's common stock dividend without the Public Service Commission of Wisconsin's approval. WPS Resources 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 Wisconsin Public Service from making loans to or guaranteeing obligations of WPS Resources or its other subsidiaries.

During 2001, Wisconsin Public Service received equity contributions of $95.0 million from WPS Resources. Wisconsin Public Service paid common dividends of $59.5 million to WPS Resources in 2001. Also during 2001, WPS Resources received a return of capital from Wisconsin Public Service of $35.0 million. The equity contributions, common dividends, and returns of capital allowed Wisconsin Public Service's average equity capitalization ratio for ratemaking to remain near target levels as established by the Public Service Commission of Wisconsin in its most recent rate order.

NOTE 5--LONG-TERM DEBT

At Wisconsin Public Service, utility plant assets secure first mortgage bonds. In August 2001, Wisconsin Public Service retired $53.1 million of 8.80% first mortgage bonds that would have matured in 2021.

Wisconsin Public Service issued $150.0 million of 6.125% senior notes on August 14, 2001, which will mature in 2011. These notes are secured by a pledge of first mortgage bonds and become unsecured if Wisconsin Public Service retires all of its outstanding first mortgage bonds.

At December 31, 2001, Wisconsin Public Service was in compliance with all covenants relating to outstanding debt. A schedule of all principal debt payment amounts, including bond maturities and excluding capital lease payments is as follows:

Year ending December 31 (Millions)	
2002	$ 50.0
2003	50.0
2004	-
2005	9.1
2006	-
Later years	272.0
Total payments	$381.1

NOTE 6--SHORT-TERM DEBT AND LINES OF CREDIT

To provide short-term borrowing flexibility and security for commercial paper outstanding, Wisconsin Public Service maintains bank lines of credit. These lines of credit require a fee.

The information in the table below relates to short-term debt and lines of credit for the years indicated:

(Millions, except for percentages)	**2001**	2000	1999

(Millions, except for percentages)	2001	2000	1999
As of end of year			
Commercial paper outstanding	$ -	$60.0	$40.0
Average discount rate on outstanding commercial paper	-%	6.62%	6.50%
Short-term notes payable outstanding	$10.0	$10.0	$10.0
Average interest rate on short-term notes payable	2.06%	6.73%	6.43%
Available (unused) lines of credit	$55.0	$65.0	$30.0
For the year			
Maximum amount of short-term debt	$90.0	$73.0	$54.0
Average amount of short-term debt	$47.3	$44.8	$29.0
Average interest rate on short-term debt	4.41%	6.51%	5.27%

NOTE 7--INCOME TAXES

Deferred income taxes are provided for temporary differences in the recognition of certain assets or liabilities for tax and financial reporting purposes. The principal components of Wisconsin Public Service's deferred tax assets and liabilities recognized in the balance sheet as of December 31 are as follows:

(Millions)	2001	2000
Deferred tax assets		
Plant related	$ 62.8	$ 78.5
Employee benefits	33.3	31.0
Regulatory deferrals	5.7	4.7
Other	0.3	0.5
Total	$102.1	$114.7
Deferred tax liabilities		
Plant related	$165.1	$183.4
Employee benefits	29.9	31.3
Regulatory deferrals	16.2	8.6
Other	7.5	0.4
Total	$218.7	$223.7
Net deferred tax liabilities	$116.6	$109.0

The following is a reconciliation of the difference between the current and future tax expense that would be computed by applying the federal statutory rate to income before income taxes, and the actual current and future income tax expense that was recorded on the income statement for the year ended December 31:

(Millions, except for percentages)	2001		2000		1999	
	Rate	Amount	Rate	Amount	Rate	Amount
Statutory federal income tax	35.0%	$44.6	35.0%	$39.7	35.0%	$37.9
State income taxes, net	5.1	6.4	5.5	6.3	5.3	5.8
Investment tax credit restored	(1.2)	(1.5)	(1.4)	(1.6)	(1.5)	(1.6)
Rate difference on reversal of income tax temporary differences	(1.6)	(2.0)	(1.3)	(1.5)	(1.7)	(1.8)
Other differences, net	(2.9)	(3.6)	(2.5)	(2.8)	(1.9)	(2.2)
Effective income tax	34.4%	$43.9	35.3%	$40.1	35.2%	$38.1
Current provision						
Federal		$33.3		$36.0		$41.9
State		7.4		8.6		9.4

Deferred benefit	4.7	(2.9)	(11.6)
Investment tax credit restored, net	(1.5)	(1.6)	(1.6)
Total income tax expense	**$43.9**	$40.1	$38.1

Wisconsin Public Service is refunding taxes for which deferred taxes were recorded in prior years at rates greater than current rates to customers prospectively as the temporary differences reverse. The regulatory liability for these refunds totaled $18.4 million as of December 31, 2001 and $17.3 million as of December 31, 2000.

NOTE 8--MINORITY INTEREST

WPS Investments is a consolidated subsidiary of Wisconsin Public Service that was created to hold the company's entire investment in the American Transmission Company. Minority interest at Wisconsin Public Service is the result of joint ownership in WPS Investments. At December 31, 2001, Wisconsin Public Service had an approximate 74% ownership interest in WPS Investments. WPS Resources and Upper Peninsula Power have approximate 1% and 25% ownership interests, respectively, in WPS Investments at December 31, 2001. At December 31, 2000, Wisconsin Public Service had a 100% ownership in WPS Investments. The ownership interests have varied throughout 2001 and will continue to change as additional assets are contributed to WPS Investments by the utilities or cash is contributed by WPS Resources.

NOTE 9--SEGMENTS OF BUSINESS

Wisconsin Public Service manages its reportable segments separately due to their different operating and regulatory environments. Its principal business segments are the regulated electric utility operations and the regulated gas utility operations. The tables below present information for the respective years pertaining to the operations of Wisconsin Public Service segmented by lines of business.

Segments of Business *(Millions)*

	Regulated Utilities				Wisconsin Public Service Consolidated
2001	Electric Utility	Gas Utility	Total Utility	Other*	
Income Statement					
Operating revenues	$610.7	$321.6	$ 932.3	$ -	$ 932.3
Depreciation and decommissioning	60.9	11.7	72.6	-	72.6
Other income	13.2	0.2	13.4	23.2	36.6
Interest expense	24.0	6.0	30.0	1.2	31.2
Income taxes	30.7	5.9	36.6	7.3	43.9
Earnings on common stock	57.9	8.9	66.8	13.8	80.6
Balance Sheet					
Total assets	1,245.3	375.2	1,620.5	110.4	1,730.9
Cash expenditures for long-lived assets	163.7	24.9	188.6	-	188.6

* Nonutility operations are included in the Other column.

Segments of Business *(Millions)*

	Regulated Utilities				Wisconsin Public Service Consolidated
	Electric	Gas	Total	Other*	

2000	Utility	Utility	Utility		
Income Statement					
Operating revenues	$ 576.0	$264.5	$ 840.5	$ -	$ 840.5
Depreciation and decommissioning	76.4	8.9	85.3	-	85.3
Other income	18.1	0.1	18.2	1.5	19.7
Interest expense	22.9	4.8	27.7	1.2	28.9
Income taxes	32.7	7.6	40.3	(0.2)	40.1
Earnings on common stock	58.2	11.6	69.8	0.6	70.4
Balance Sheet					
Total assets	1,112.4	305.5	1,417.9	85.3	1,503.2
Cash expenditures for long-lived assets	129.0	21.5	150.5	0.1	150.6

* Nonutility operations are included in the Other column.

Segments of Business *(Millions)*

	Regulated Utilities				Wisconsin Public Service Consolidated
1999	Electric Utility	Gas Utility	Total Utility	Other*	
Income Statement					
Operating revenues	$ 527.9	$191.5	$ 719.4	$ -	$ 719.4
Depreciation and decommissioning	65.0	8.2	73.2	-	73.2
Other income	6.5	0.1	6.6	2.0	8.6
Interest expense	19.7	4.6	24.3	0.3	24.6
Income taxes	30.7	7.4	38.1	(0.1)	38.0
Earnings on common stock	54.1	11.3	65.4	1.7	67.1
Balance Sheet					
Total assets	1,122.7	267.4	1,390.1	19.8	1,409.9
Cash expenditures for long-lived assets	114.0	19.8	133.8	0.3	134.1

* Nonutility operations are included in the Other column.

NOTE 10--QUARTERLY FINANCIAL INFORMATION (Unaudited)

(Millions)

	Three Months Ended				
			2001		
	March	**June**	**September**	**December**	**Total**
Operating revenues	$314.8	$197.4	$204.2	$215.9	$932.3
Earnings on common stock	$ 24.5	$ 13.2	$ 20.9	$ 22.0	$ 80.6
			2000		
	March	**June**	**September**	**December**	**Total**
Operating revenues	$217.1	$183.1	$190.1	$250.2	$840.5
Earnings on common stock	$ 27.3	$ 11.7	$ 15.8	$ 15.6	$ 70.4

Because of various factors, which affect the utility business, the quarterly results of operations are not necessarily comparable.

NOTE 11--RELATED PARTY TRANSACTIONS

Wisconsin Public Service enters into transactions with Upper Peninsula Power and WPS Energy Services, which are both wholly-owned subsidiaries of WPS Resources. For 2001, Wisconsin Public Service recorded revenue of $21.4 million from electric sales to Upper Peninsula Power and $2.5 million from gas sales to WPS Energy Services. Wisconsin Public Service also purchased $5.2 million of gas from WPS Energy Services. During 2000, Wisconsin Public Service recorded revenue of $20.6 million from electric sales to Upper Peninsula Power and $0.9 million from gas sales to WPS Energy Services. In addition, Wisconsin Public Service purchased $5.7 million of gas from WPS Energy Services. During

1999, Wisconsin Public Service recorded revenue of $8.3 million from electric sales to Upper Peninsula Power and $2.8 million from gas sales to WPS Energy Services. Wisconsin Public Service also purchased $1.5 million of gas from WPS Energy Services. Included in the accounts receivable balance at December 31, 2001 are amounts due from related parties under the relationships described.

NOTE 12--GAIN OR LOSS ON REACQUIRED BONDS

Wisconsin Public Service generally purchases small amounts of bonds on a regular basis to meet annual sinking fund requirements. The gain or loss on these reacquired bonds is recorded currently on the income statement in Account 421, Miscellaneous Non-Operating Income. Wisconsin Public Service occasionally repurchases a significant amount of bonds. The gain or loss on this type of repurchase is deferred on the balance sheet and amortized to the income statement with rate treatment as directed by the Public Service Commission of Wisconsin.

In 1993, Wisconsin Public Service repurchased its 8.20% Series Due 2012 bonds and in 2001 Wisconsin Public Service repurchased its 8.80% Series Due 2012 bonds. 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 Public Service Commission of Wisconsin. As of December 31, 2001, the following deferrals were outstanding:

Year	Series	Repurchased	Deferral
1993	8.20%	$45,000,000	$1,318,003
2001	8.80%	$53,100,000	$3,205,860

NOTE 13--CONTINGENT TAX LIABILITIES

Wisconsin Public Service has received Wisconsin income tax audits reports for the years 1982-1986 and 1987-1989 asserting tax deficiencies. Wisconsin Public Service is contesting the Wisconsin audit reports. Management believes costs associated with the audits will be recoverable in future rates. The Internal Revenue Service is auditing Wisconsin Public Service for the years 1999-2000, at this time no issues have been identified by the audit team for those years.

NOTE 14--RECONCILIATION FOR CASH FLOW STATEMENT

The balance in cash and cash equivalents at the end of the current and previous years consists of the items shown below.

Interest and Income Taxes Paid:

	Current Year	Previous Year
Interest (Net of Amount Capitalized)	$22,579,629	$23,338,659
Income Taxes	$42,938,400	$45,139,187
Cash	$0	$0
Working Funds	$51,460	$52,460
Other Special Discounts	$2,894,295	$1,855,250
Temporary Cash Investments	$6,900,000	$2,300,000
Total	$9,845,755	$4,207,710

NOTE 15

In association with Title XI of the Energy Policy Act of 1992, Wisconsin Public Service recorded the wholesale and Michigan portions of decommissioning and decontamination enrichment facility funding expenses in Account 518. Expenses of $608,788 were recorded to Account 518 in 2001. Because of a potential refund from the Department of Energy, the Wisconsin portion was deferred in a 182 regulatory asset account prior to 1999. In 1999 and 2000, Wisconsin Public Service amortized the entire Wisconsin portion that was previously deferred in addition to the Michigan portion, which was always amortized and not deferred. Subsequent to 2000, there are no dollars remaining in the 182 regulatory asset account to be amortized to Account 518. Wisconsin Public Service and several other utilities are participating in lawsuits filed against the Department of Energy in the United States Court of Federal Claims disputing the decommissioning and decontamination assessment.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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

Line No.	Classification (a)	Total (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	2,115,600,025	1,614,937,890
4	Property Under Capital Leases	74,129,810	74,129,810
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	2,189,729,835	1,689,067,700
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress	53,917,798	29,401,394
12	Acquisition Adjustments	10,142,893	10,142,893
13	Total Utility Plant (8 thru 12)	2,253,790,526	1,728,611,987
14	Accum Prov for Depr, Amort, & Depl	1,415,680,000	1,189,069,808
15	Net Utility Plant (13 less 14)	838,110,526	539,542,179
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,410,190,959	1,186,721,635
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	5,489,040	2,348,173
22	Total In Service (18 thru 21)	1,415,679,999	1,189,069,808
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,415,679,999	1,189,069,808

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
351,657,644				149,004,491	3
					4
					5
					6
					7
351,657,644				149,004,491	8
					9
					10
3,369,234				21,147,170	11
					12
355,026,878				170,151,661	13
159,101,347				67,508,845	14
195,925,531				102,642,816	15
					16
					17
159,101,192				64,368,132	18
					19
					20
154				3,140,713	21
159,101,346				67,508,845	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
159,101,346				67,508,845	33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)		
2	Fabrication		
3	Nuclear Materials		
4	Allowance for Funds Used during Construction	-1,706	1,706
5	(Other Overhead Construction Costs)		
6	SUBTOTAL (Total 2 thru 5)	-1,706	
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)	4,976,593	-535,866
9	In Reactor (120.3)	23,094,003	13,943,331
10	SUBTOTAL (Total 8 & 9)	28,070,596	
11	Spent Nuclear Fuel (120.4)	155,701,596	75,377,006
12	Nuclear Fuel Under Capital Leases (120.6)		
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	167,730,020	75,176,869
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	16,040,466	
15	Estimated net Salvage Value of Nuclear Materials in line 9		
16	Estimated net Salvage Value of Nuclear Materials in line 11		
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing		
18	Nuclear Materials held for Sale (157)		
19	Uranium		
20	Plutonium		
21	Other		
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

Changes during Year		Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)		
			1
			2
			3
			4
			5
			6
			7
		4,440,727	8
		37,037,334	9
		41,478,061	10
		231,078,602	11
			12
-6,726,528	2,004,439	247,628,978	13
		24,927,685	14
			15
			16
			17
			18
			19
			20
			21
			22

FOOTNOTE DATA

Schedule Page: 202 Line No.: 11 Column: c

Includes MGE's share of spent fuel.

Schedule Page: 202 Line No.: 13 Column: e

Transfer in the amount of $1,395,650.39 from 120.5 to 232 to pay DOE disposal cost; transfer in the amount of $608,788.54 from 120.5 to 182.3 to fund D&D facility.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents	460,188	42,861
4	(303) Miscellaneous Intangible Plant	4,685,050	1,428,073
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	5,145,238	1,470,934
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	4,424,683	
9	(311) Structures and Improvements	86,467,081	1,205,717
10	(312) Boiler Plant Equipment	369,521,472	30,727,204
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	76,716,504	445,858
13	(315) Accessory Electric Equipment	42,912,023	290,049
14	(316) Misc. Power Plant Equipment	14,655,626	592,029
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	594,697,389	33,260,857
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	436,137	188,489
18	(321) Structures and Improvements	20,116,139	9,423,161
19	(322) Reactor Plant Equipment	67,863,809	75,833,171
20	(323) Turbogenerator Units	21,202,749	9,760,555
21	(324) Accessory Electric Equipment	14,278,327	6,996,193
22	(325) Misc. Power Plant Equipment	7,125,407	4,729,939
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	131,022,568	106,931,508
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	1,818,332	
26	(331) Structures and Improvements	3,369,379	11,861
27	(332) Reservoirs, Dams, and Waterways	11,342,965	54,388
28	(333) Water Wheels, Turbines, and Generators	7,117,754	162,934
29	(334) Accessory Electric Equipment	3,579,799	41,909
30	(335) Misc. Power PLant Equipment	146,863	22,801
31	(336) Roads, Railroads, and Bridges	25,383	
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	27,400,475	293,893
33	D. Other Production Plant		
34	(340) Land and Land Rights	271,355	200,520
35	(341) Structures and Improvements	6,069,366	9,060
36	(342) Fuel Holders, Products, and Accessories	2,610,725	13,629
37	(343) Prime Movers		
38	(344) Generators	105,716,897	232,529
39	(345) Accessory Electric Equipment	2,517,639	574,839

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
					2
			503,049		3
			6,113,123		4
			6,616,172		5
					6
					7
	-4,554		4,420,129		8
235,959	4,554		87,441,393		9
13,717,763	183	-4,538	386,526,558		10
					11
4,847		-1	77,157,514		12
32,979	8,207,286	-751,941	50,624,438		13
134,967		4,360	15,117,048		14
14,126,515	8,207,469	-752,120	621,287,080		15
					16
			624,626		17
69,748		-7,809	29,461,743		18
6,710,860		13,117	136,999,237		19
161,473		4	30,801,835		20
37,743	2,460,820	-338,319	23,359,278		21
549,129		8,807	11,315,024		22
7,528,953	2,460,820	-324,200	232,561,743		23
					24
5,024		-506,888	1,306,420		25
-15			3,381,255		26
18,831		1	11,378,523		27
		-1	7,280,687		28
20,271	783,217	-111,742	4,272,912		29
230		-149	169,285		30
			25,383		31
44,341	783,217	-618,779	27,814,465		32
					33
			471,875		34
2,326			6,076,100		35
4,039		-125,218	2,495,097		36
					37
125,254			105,824,172		38
66,042	-184,060	1,360,960	4,203,336		39

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	119,559	3,205
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	117,305,541	1,033,782
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	870,425,973	141,520,040
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	9,761,262	
45	(352) Structures and Improvements		
46	(353) Station Equipment	63,835,248	1,272
47	(354) Towers and Fixtures	2,822,603	
48	(355) Poles and Fixtures	41,041,943	665
49	(356) Overhead Conductors and Devices	33,077,721	610
50	(357) Underground Conduit	4,475,941	
51	(358) Underground Conductors and Devices	1,581,369	
52	(359) Roads and Trails		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	156,596,087	2,547
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	2,060,153	17,649
56	(361) Structures and Improvements	3,016	
57	(362) Station Equipment	68,024,035	8,567,740
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	77,260,507	4,636,410
60	(365) Overhead Conductors and Devices	71,512,493	3,018,417
61	(366) Underground Conduit	4,765,129	330,022
62	(367) Underground Conductors and Devices	72,089,339	6,359,632
63	(368) Line Transformers	156,882,191	8,810,483
64	(369) Services	93,353,172	6,571,599
65	(370) Meters	35,081,700	12,274,428
66	(371) Installations on Customer Premises	8,103,931	475,901
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	9,428,821	1,061,070
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	598,564,487	52,123,351
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	390,180	
72	(390) Structures and Improvements	5,672,627	153,619
73	(391) Office Furniture and Equipment	2,772,980	1,837,907
74	(392) Transportation Equipment	76,461	55,670
75	(393) Stores Equipment		
76	(394) Tools, Shop and Garage Equipment	3,029,911	142,639
77	(395) Laboratory Equipment	5,153,930	611,165
78	(396) Power Operated Equipment		
79	(397) Communication Equipment	9,610,298	687,557
80	(398) Miscellaneous Equipment	31,889	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	26,738,276	3,488,557
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	26,738,276	3,488,557
84	TOTAL (Accounts 101 and 106)	1,657,470,061	198,605,429
85	(102) Electric Plant Purchased (See Instr. 8)		
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	1,657,470,061	198,605,429

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			122,764		40
197,661	-184,060	1,235,742	119,193,344		41
21,897,470	11,267,446	-459,357	1,000,856,632		42
					43
	-9,761,262	1	1		44
					45
897	-63,835,248	-463	-88		46
	-2,822,603				47
136	-41,041,943	-529			48
124	-33,077,721	-486			49
	-4,475,941				50
	-1,581,369				51
					52
1,157	-156,596,087	-1,477	-87		53
					54
24,668		-63,115	1,990,019		55
	1,409,790		1,412,806		56
397,924	-613,926	-70,105	75,509,820		57
					58
746,487	3,580,162	375,279	85,105,871		59
373,157	2,741,368	203,171	77,102,292		60
11,477		-8,772	5,074,902		61
290,913		4,847	78,162,905		62
2,022,191		28,454	163,698,937		63
439,833			99,484,938		64
893,836		85	46,462,377		65
135,060		-105,754	8,339,018		66
					67
76,978		-482,345	9,930,568		68
5,412,524	7,117,394	-118,255	652,274,453		69
					70
			390,180		71
74,364		854	5,752,736		72
		230,644	4,841,531		73
			132,131		74
					75
		9,379	3,181,929		76
		123,214	5,888,309		77
					78
133,920	-2,554,372	1,492,262	9,101,825		79
			31,889		80
208,284	-2,554,372	1,856,353	29,320,530		81
					82
208,284	-2,554,372	1,856,353	29,320,530		83
27,519,435	-140,765,619	1,277,264	1,689,067,700		84
					85
					86
					87
27,519,435	-140,765,619	1,277,264	1,689,067,700		88

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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of $250,000 or more. Group other items of property held for future use.
2. For property having an original cost of $250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Other			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
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45				
46				
47	Total			0

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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or $100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Exeland to Oliver MN PWR Invoices	4,489,535
2	Weston To Arrowhead Engineering Only	4,475,198
3	AMR Devices not in Service/ Acctg Use	3,511,847
4	Replace IFM Software	2,070,328
5	Transaction Management System Software	754,042
6	Roosevelt RD.- Const. 138 KV &69 KV Sections -ATCO	728,567
7	KNP-CR A/C Modify SW and Replace Chillers	680,619
8	KNP Facilities from the SGR	595,475
9	T of Glenmore- Purch Wind Turbines	530,000
10	KNP Upgrade Fire Alarm System	524,783
11	Grandfather Falls- Replace 6.9/ 46 KV Xformers	504,419
12	Roosevelt RD.- Construct 138/ 24.9 KV Sub- WPS	449,404
13	DCR3089 -Replace Control Room Recorders	399,138
14	M-117 Loop into Roosevelt RD 138 KV	392,764
15	E4 CI Comb Control ENHNCMNTS PH2 4801 11 28179	378,511
16	C1 Generator Repairs- 4501 11 28350	376,211
17	KNP CMMS Implementation Phase 2	324,414
18	Summit Lake- Construct 115/24.9 KV Sub-WPSC	316,652
19	STB CTH X Road Move CTH X (Door County) 12092	283,053
20	KNP- DCR 3128- REPL Component Cooling Pumps	262,132
21	IFM Data Migration Software	261,319
22	WAB CTH T FRM Summit LK Sub to WAB. DIST. SYST 3PH	260,227
23	Merrill Hydro- Add 46/24.9 KV Source	255,737
24	E39 Glenview -Replace BK. 4 Xformer W/22 MVA Unit	204,595
25	DCR 3182- Upgrade Radiation Monitor R-15	203,240
26	KNP-DCR3105 Install Chemistry ION Chromatograph	199,580
27	KNP Microsoft Windows 2000	176,774
28	C1 Low Nox Combustion Initiative 4501 11 28458	159,546
29	C1 CI Millwork 4501 11 28458	154,922
30	KNP Simulator Model Replacement	141,124
31	KNP- Remodel Annex BLDG-3RD Floor	137,139
32	E4- PSH Replacement 4807-11-28363	134,367
33	Aviation Sub.-Add Second 24.94 KV Feeder	128,795
34	C1 Secondary Air Actuators 4501 11 12 28518	117,528
35	W28 Maine-Add 115/46KV Xformer & Breakers-ATCO	112,476
36		
37	Projects with Balances Less Than $100,000	4,706,933
38		
39		
40		
41		
42		
43	TOTAL	29,401,394

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CONSTRUCTION OVERHEADS - ELECTRIC

1. List in column (a) to kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items. 2. On Page 218 furnish information concerning construction overheads. 3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather should explain on Page 218 the accounting procedures, employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction. 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of overhead (a)	Total amount charged for the year (b)
1	Special Engineering Services & Expenses	16,250,694
2	Local Engineering	1,738,840
3	Allowance for Funds Used During Construction	3,288,948
4		
5		
6		
7		
8		
9		
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11		
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16		
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44		
45		
46	TOTAL	21,278,482

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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc. the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant instructions 3(17) of the U.S. of A.
3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Construction supervision and engineering applicable to construction are accumulated as a matter of primary distribution on a percentage basis over utility plant work orders monthly as expenditures to those work orders are incurred. Specific overhead expenditures incurred for the benefit of particular projects are distributed directly to such individual jobs and allocated to direct construction costs when those work orders are closed.

Retail allowances for funds used during construction (AFUDC) was capitalized and compounded monthly at an annual rate of 2.9864% debt and 7.1136% equity as approved in the Public Service Commission of Wisconsin rate case on retail jurisdiction plant gross construction expenditures. AFUDC for the retail jurisdiction was calculated on 50% of the average monthly eligible CWIP balance of 2001 after adjusting for contract retainage and accounts payable accruals. AFUDC was calculated on 100% of KNPP steam generators. The retail AFUDC in excess of that capitalized pursuant to EPI 3(17) is in account 182, Regulatory Assets.

FERC AFUDC is capitalized monthly and compounded semiannually at the current debt and equity rate on FERC jurisdiction plant expenditures. AFUDC and FERC jurisdiction was computed on the average monthly CWIP balance by FERC order #298. AFUDC was calculated on 100% of Weston to Arrowhead Trnsmission Line.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio(Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt & Computation of Allowance text	S 47,305,041		
2	Short-term Interest			s 4.41
3	Long-Term Debt	D 357,879,547	34.94	d 7.04
4	Preferred Stock	P 51,188,200	5.00	p 6.08
5	Common Equity	C 567,756,027	55.44	c 12.10
6	Total Capitalization	1,024,128,815	100.00 100%	
7	Average Construction Work in Progress Balance	W 80,149,438		

2. Gross Rate for Borrowed Funds $s\left(\frac{S}{W}\right) + d\left(\frac{D}{D+P+C}\right)\left(1 - \frac{S}{W}\right)$ 3.66

3. Rate for Other Funds $\left[1 - \frac{S}{W}\right]\left[p\left(\frac{P}{D+P+C}\right) + c\left(\frac{C}{D+P+C}\right)\right]$ 3.01

4. Weighted Average Rate Actually Used for the Year:
   a. Rate for Borrowed Funds - 4.79
   b. Rate for Other Funds - 1.50

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Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,091,687,118	1,091,687,118		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	55,112,579	55,112,579		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	863,663	863,663		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 8)	55,976,242	55,976,242		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	27,348,418	27,348,418		
12	Cost of Removal	14,783,540	14,783,540		
13	Salvage (Credit)	3,604,170	3,604,170		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	38,527,788	38,527,788		
15	Other Debit or Cr. Items (Describe):				
16	Reclassifications and Transfers	77,586,063	77,586,063		
17	Balance End of Year (Enter Totals of lines 1, 9, 14, 15, and 16)	1,186,721,635	1,186,721,635		
	Section B. Balances at End of Year According to Functional Classification				
18	Steam Production	366,548,153	366,548,153		
19	Nuclear Production	461,044,059	461,044,059		
20	Hydraulic Production-Conventional	24,325,273	24,325,273		
21	Hydraulic Production-Pumped Storage				
22	Other Production	28,628,414	28,628,414		
23	Transmission				
24	Distribution	288,998,961	288,998,961		
25	General	17,176,775	17,176,775		
26	TOTAL (Enter Total of lines 18 thru 25)	1,186,721,635	1,186,721,635		

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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 Property 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 of Begining of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Green Bay Gas Peaking Station Site	110,988	-110,988	
2	Humboldt Ash Disposal Site *	628,384		628,384
3	Equipment Leased to Customers	354,366	742	355,108
4	Former Wausau Power Crew Quarters **	111,178		111,178
5				
6				
7				
8				
9				
10				
11				
12	* Leased to an individual who is not an			
13	associated company.			
14				
15	** Leased to Wausau Paper Mills, not an			
16	associated company.			
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	Non-Utility CWIP	1,765	-1,765	
41				
42				
43				
44	Minor Item Previously Devoted to Public Service	10,861	37,486	48,347
45	Minor Items-Other Nonutility Property	124,261	-19,848	104,413
46	TOTAL	1,341,803	-94,373	1,247,430

FOOTNOTE DATA

Schedule Page: 221 Line No.: 1 Column: c

Sold.

Schedule Page: 221 Line No.: 3 Column: c

Current Year Additions.

Schedule Page: 221 Line No.: 44 Column: c

Former substation sites transferred from utility.

Schedule Page: 221 Line No.: 45 Column: c

Sold one site.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.
2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)
(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Wisconsin River Power Company	1/26/48 &		
2	50% Interest	12/31/00		
3	Common Equity			9,608,309
4	Sale of 16.88% to Alliant (see footnote)			
5				
6				
7	Wisconsin Valley Improvement Company	06/05/33		
8	26.94% Interest			
9	Common Equity			493,453
10				
11				
12	WPS Leasing, Inc.	09/22/94		
13	100% Interest			
14	Common Equity			-255,787
15				
16				
17	ATC Management, Inc	01/01/01		
18	11.67% Non-voting Interest			
19	20% Voting Interest			
20	Common Equity			
21				
22	WPS Investments, LLC	12/27/00		69,578,613
23	74.13% Interest			
24	Paid in Capital			
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 $ 75,507,221		TOTAL	79,424,588

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues form investments, including such revenues form securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

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)	Line No.
				1
				2
1,825,459	-2,256,104	6,753,628		3
	-2,424,036			4
				5
				6
				7
				8
10,541	-20,882	483,112		9
				10
				11
				12
				13
-86,803		-342,590		14
				15
				16
				17
				18
				19
	12,210	12,210		20
				21
6,237,968	-36,395,083	39,421,498		22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
7,987,165	-41,083,895	46,327,858		42

FOOTNOTE DATA

Schedule Page: 224 Line No.: 1 Column: b

Wisconsin Public Service Corporation acquired a 33.12% interest in Wisconsin River Power Company as approved by the Public Service Commission of Wisconsin Docket 2-U-2485 dated January 26, 1948.

Schedule Page: 224 Line No.: 2 Column: b

Wisconsin Public Service Corporation sold an additional 16.88% interest in Wisconsin River Power Company to Alliant effective 12/31/2001.

Schedule Page: 225 Line No.: 3 Column: g

Beginning of year balance	$9,608,309
Add: Equity in Subsidiary Earnings of Year	1,825,459
Less: Dividend Revenues for Year	-2,256,104
Less: Sale of additional 16.88% interest in WRP to Alliant effective 12/31/2001	-2,424,036
End of year balance	$6,753,628

Schedule Page: 224 Line No.: 7 Column: b

Original stock acquired in Wisconsin Public Service Corporation's June 5, 1933 merger with Wisconsin Valley Electric. Public Service Commission of Wisconsin Docket SB-2292 dated January 30, 1933.

Schedule Page: 224 Line No.: 12 Column: b

Affiliated Interest Agreement filed with the Public Service Commission of Wisconsin Docket 6690-EA-102 dated March 13, 1995.

Schedule Page: 224 Line No.: 17 Column: b

ATC Management is the corporate manager of the American Transmission Company LLP.

Schedule Page: 224 Line No.: 22 Column: b

Affiliated Interest Agreement Omnibus Application filed with the Public Service Commission of Wisconsin Docket 05-AE-102 dated October 3, 2000.

Schedule Page: 225 Line No.: 22 Column: f

WPS Investments holds our investment in the American Transmission Company, LLC. This change in the investment balance consists of a return of capital and dividends from the American Transmission Company.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or 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 expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	11,037,382	14,836,171	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	185,743	250,133	Electric
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	3,827,805	3,283,782	Electric & Gas
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	11,311,310	13,630,867	Electric
8	Transmission Plant (Estimated)	1,159,283		Electric
9	Distribution Plant (Estimated)	4,948,142	5,682,757	Electric & Gas
10	Assigned to - Other	1,001,358	984,318	Electric & Gas
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	22,247,898	23,581,724	
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
15	Stores Expense Undistributed (Account 163)	-7,043	89,176	
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	33,463,980	38,757,204	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year No. (b)	Current Year Amt. (c)	2002 No. (d)	2002 Amt. (e)
1	Balance-Beginning of Year	130,871.00		30,499.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	29,131.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Enron NA	5,000.00			
23	Constellation Power	10,000.00			
24	Mirant Americas Energy	4,000.00			
25					
26					
27					
28	Total	19,000.00			
29	Balance-End of Year	82,740.00		30,499.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)	19,000.00	4,049,200		
34	Gains	19,000.00	4,049,200		
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	447.00		447.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	447.00			
40	Balance-End of Year			447.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	447.00	77,939		
45	Gains	447.00	77,939		
46	Losses				

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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an 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 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2003		2004		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
30,898.00		30,899.00		799,028.00		1,022,195.00		1
								2
								3
				30,953.00		30,953.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						29,131.00		18
								19
								20
								21
						5,000.00		22
						10,000.00		23
						4,000.00		24
								25
								26
								27
						19,000.00		28
30,898.00		30,899.00		829,981.00		1,005,017.00		29
								30
								31
								32
						19,000.00	4,049,200	33
						19,000.00	4,049,200	34
								35
447.00		447.00		25,926.00		27,714.00		36
								37
								38
				447.00		894.00		39
447.00		447.00		25,479.00		26,820.00		40
								41
								42
								43
				447.00	49,367	894.00	127,306	44
				447.00	49,367	894.00	127,306	45
								46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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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 actions of regulatory agencies (and not includable in other accounts)
2. For regulatory assets being amortized, show period of amortization in column (a)
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than $50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS Account Charged (c)	CREDITS Amount (d)	Balance at End of Year (e)
1	Construction Work in Progress - Retail		421	1,110,447	347,147
2	Plant in Service - Retail ***	2,375,802	182	29,814	7,100,750
3	Excess AFUDC - Depreciation Reserve - Retail ***	28,377	406/531	84,193	-1,846,333
4	Regulatory Asset - Uncollectible Reserve	135,896			3,503,069
5	D & D Expense - Funding Enrichment Facility	99,700	518	608,789	3,612,883
6	Deferred Conservation - Electric		908	4,436,078	4,436,074
7	Deferred Conservation - Gas		908	1,500,001	1,500,001
8	Environmental Cleanup - Gas Sites	9,575,286	880	86,768	38,491,299
9	Contract Settlement - NERCO		506	83,201	
10	Deferred Interest Expense on Contingent Tax	1,227,807	254	1,227,807	
11	D & D Expense		518		
12	Steam Generator Resleeving KNPP		254/456		
13	Pulliam Unit 3		513		
14	Summer 1997 Electric Adv		909	2,426	
15	NOX Compliance	831,594	407	788,106	592,101
16	DSM Escrow		254	5,194,285	3,668,201
17	ATC - Deferred Start Up Costs	249,789	407	137,533	656,440
18	Pension Curtailment Loss				8,121,046
19	KNPP 2001 GAP NRC Costs	9,909,586	517/532		9,909,586
20	Deferred ATC Costs-Wheeling	3,758,041	565		3,758,041
21	2001 NMC Incremental Costs	592,087	517/532		592,087
22	MI Restructuring Costs	41,430			41,430
23					
24	*** Includes KNPP HP Turbine Optimization				
25	and AFUDC in excess of FERC.				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL	28,825,395		15,289,448	84,483,822

FOOTNOTE DATA

Schedule Page: 232 Line No.: 5 Column: a

Payments over 15 years beginning in January 1993.

Schedule Page: 232 Line No.: 6 Column: a

Amortization amounts specified in PSCW rate order, approximately 4 years.

Schedule Page: 232 Line No.: 7 Column: a

Amortization amounts specified in PSCW rate order, approximately 4 years.

Schedule Page: 232 Line No.: 9 Column: a

Amortization for FERC portion of $10.0 million payment beginning in January 1996 and ending in April 2001.

Schedule Page: 232 Line No.: 10 Column: b

Significant credit balance reclassified to account 254 at year-end.

Schedule Page: 232 Line No.: 14 Column: a

Amortization over 24 months ended in January 2001.

Schedule Page: 232 Line No.: 15 Column: a

Amortization amounts specified in PSCW rate order (12 months).

Schedule Page: 232 Line No.: 17 Column: a

Amortization amounts specified in PSCW rate order (12 months).

Schedule Page: 232 Line No.: 19 Column: a

Amortization amounts specified in PSCW rate order (36 months).

Schedule Page: 232 Line No.: 20 Column: a

Amortization amounts specified in PSCW rate order (12 months).

Schedule Page: 232 Line No.: 21 Column: a

Amortization amounts specified in PSCW rate order (60 months).

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MISCELLANEOUS DEFFERED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS Account Charged (d)	CREDITS Amount (e)	Balance at End of Year (f)
1	Consolidated Water Power	7,171		904	7,171	
2	Tax Receivable Unreal Gain/Loss					
3	on Nonqualified Decommission	18,338,443	4,039,987	254		22,378,430
4	Tax Deposits	11,404				11,404
5	Key Executive Life Insurance -					
6	Cash Surrender Value	1,624,080	1,618,132	131	2,445,267	796,945
7	Work Orders	182,658	286,511	Various	349,977	119,192
8	Precertification Exps-FERC	35,148	122,169	578	150,005	7,312
9	Unamort Bldg Lease Expense	581,119	137,889	184	157,108	561,900
10	Long-Term Notes Receivable	2,198,432		141	482,064	1,716,368
11	Operating Deposits - Columbia &					
12	Edgewater	3,189,927	395,192			3,585,119
13	Pension Assets	62,991,942	21,315,500	926/254		84,307,442
14	Unamort Computer Software	702,616		Various	342,196	360,420
15	Small Tools	32,949		593/892	32,949	
16	Labor Load/Transp Capital Accr	275,445	36,822	*	32,521	279,746
17	Accruals to Subsidiaries	47,955	17,395	230	82,138	-16,788
18	WFL Cap Trans. Costs	277,864	423,756	186	701,620	
19	Derivative Assets		4,961,971	254		4,961,971
20	WFL Goodwill		36,955,580	Various	1,528,333	35,427,247
21	BOD Def Stock Units		136,668	184		136,668
22	KNPP Oper Deposit-NMC		2,800,000			2,800,000
23						
24						
25						
26	* 926/408/184					
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	90,497,153				157,433,376

FOOTNOTE DATA

Schedule Page: 233 Line No.: 9 Column: a

Amortization over a 120 month period.

Schedule Page: 233 Line No.: 14 Column: a

Amortization may occur over a 36, 60, or 84 month period beginning on the date the software becomes operational.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Description and Location (a)	Balance of Begining of Year (b)	Balance at End of Year (c)
1	Electric		
2	Plant	25,871,352	34,181,737
3	Other Than Plant	34,880,587	40,727,297
4	Plant (Fas 109)	29,966,092	9,755,194
5	Other than Plant (Fas 109)	406,606	420,002
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	91,124,637	85,084,230
9	Gas		
10	Plant	3,863,898	3,922,321
11	Other than Plant	10,535,971	9,577,014
12	Plant (Fas 109)	7,543,098	1,634,561
13	Other than Plant (Fas 109)	120,345	123,240
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15	22,063,312	15,257,136
17	Nonutility	985,533	1,148,325
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	114,173,482	101,489,691

Notes

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

CAPITAL STOCKS (Account 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.

Line No.	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)
1	Account 201-Common Stock	32,000,000	4.00	
2				
3	Total Common Stock	32,000,000		
4				
5	Account 204-Preferred Stock	1,000,000	100.00	
6	5.00% Series (Cumulative)			107.50
7	5.04% Series (Cumulative)			102.81
8	5.08% Series (Cumulative)			101.00
9	6.76% Series (Cumulative)			103.35
10	6.88% Series (Cumulative)*			
11				
12	Total Preferred	1,000,000		
13				
14				
15				
16				
17				
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19				
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24				
25				
26				
27				
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30				
31	*Not redeemable until June 1, 2003			
32				
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

CAPITAL STOCKS (Account 201 and 204) (Continued)

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 (details) 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				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
23,896,962	95,587,848					1
						2
23,896,962	95,587,848					3
						4
						5
131,916	13,191,600					6
29,983	2,998,300					7
49,983	4,998,300					8
150,000	15,000,000					9
150,000	15,000,000					10
						11
511,882	51,188,200					12
						13
						14
						15
						16
						17
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION PREMIUM ON CAPITAL AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.
4. For Premium on Account 207, Capital Stock, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	Number of shares (b)	Amount (c)
1	Account 207 - Premium on Capital Stock		
2			
3	Common Stock	23,896,962	393,667,138
4			
5	Preferred Stock, 6.76% Series	150,000	79,485
6			
7	Deferred Compensation Distributions		130,948
8			
9	Return of Capital Distribution		-35,000,000
10			
11	Deferred Compensation Fixed Stock		6,834,301
12			
13			
14			
15			
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19			
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45			
46	TOTAL	24,046,962	365,711,872

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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 of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. 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.

Line No.	Item (a)	Amount (b)
1	Account 210 - Gain on Reacquired Capital Stock	130,451
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40	TOTAL	130,451

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	1,037,794
2		
3	Preferred Stock, 6.88% Series	202,641
4		
5		
6		
7		
8		
9		
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21		
22	TOTAL	1,240,435

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

LONG-TERM DEBT (Account 221, 222, 223 and 224)

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 principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. 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.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	FIRST MORTGAGE BONDS (221)		
2			
3	Series due Sept 1, 2021 8.80%	60,000,000	725,413
4			
5	Series due Oct 1, 2005 6.125%	9,075,000	246,301
6			
7	Series due Oct 1, 2002 7.30%	50,000,000	210,293
8			143,500 D
9	Series due Feb 1, 2013 6.90%	22,000,000	134,982
10			
11	Series due Feb 1, 2003 6.80%	50,000,000	408,537
12			154,500 D
13	Series due July 1, 2023 7.125%	50,000,000	560,000
14			858,000 D
15	Series due Dec 1, 2028 6.08%	50,000,000	526,087
16			
17	Series due Aug 1, 2011 6.125% (June 15, 2001 PSCW Docket 6690-SB-124)	150,000,000	471,152
18			102,054 D
19	Subtotal	441,075,000	4,540,819
20			
21	OTHER LONG-TERM DEBT (224)		
22			
23			
24	Property Buffer - Weston Plan	47,000	
25	Property Buffer - JMinter	192,200	
26			
27	Subtotal	239,200	
28			
29			
30			
31			
32			
33	TOTAL	441,314,200	4,540,819

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. 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 year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. 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.
14. 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.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
						1
						2
09/01/1991	09/01/2021	09/01/1991	09/01/2021		3,115,200	3
						4
10/01/1992	10/01/2005	10/01/1992	10/01/2005	9,075,000	555,844	5
						6
10/01/1992	10/01/2002	10/01/1992	10/01/2002	50,000,000	3,650,000	7
						8
02/01/1993	02/01/2013	02/01/1993	02/01/2013	22,000,000	1,518,000	9
						10
02/01/1993	02/01/2003	02/01/1993	02/01/2003	50,000,000	3,400,000	11
						12
07/01/1993	07/01/2023	07/01/1993	07/01/2023	50,000,000	3,562,500	13
						14
12/01/1998	12/01/2028	12/01/1998	12/01/2028	50,000,000	3,040,000	15
						16
08/01/2001	08/01/2011	08/01/2001	08/01/2011	150,000,000	3,292,187	17
						18
				381,075,000	22,133,731	19
						20
						21
						22
						23
				19,000		24
				76,880		25
						26
				95,880		27
						28
						29
						30
						31
						32
				381,170,880	22,133,731	33

FOOTNOTE DATA

Schedule Page: 256 Line No.: 17 Column: c

A misclassification occurred in 2001 and will be corrected in 2002. The proper balance at December 31, 2001 should be $1,161,452.

Schedule Page: 256 Line No.: 18 Column: c

A misclassification occurred in 2001 and will be corrected in 2002. The proper balance at December 31, 2001 should be $349,500.

Schedule Page: 256 Line No.: 24 Column: h

Property Buffer - Weston Plant:

Beginning Balance 1/1/2001	$23,000
Principal Payments during 2001	$4,000
Ending Balance 12/31/2001	$19,000

Schedule Page: 256 Line No.: 25 Column: h

Property Buffer - J Minter:

Beginning Balance 1/1/2001	$96,100
Principal Payments during 2001	$19,220
Ending Balance 12/31/2001	$76,880

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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 field, 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 among 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. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	83,680,835
2		
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal and State Income Tax Expense	43,910,071
11	Schedule M (Additional Taxable Income)	41,597,968
12		
13		
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Schedule M (Reduction of Taxable Income)	-59,673,544
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	109,515,329
28	Show Computation of Tax:	
29	Statutory Federal Income Tax (35.00%)	38,330,365
30		
31		
32	Current Adjustments	-4,691,006
33	Section 45 (Wind) Credits	-285,481
34	Other Adjustments	2
35	Plant Normalization	1,505,948
36	Other Normalization	1,251,950
37		
38	Investment Tax Credit	-1,543,989
39		
40	Tax per Books	34,567,789
41		
42		
43		
44	Instruction #2 -See footnotes	

FOOTNOTE DATA

Schedule Page: 261 Line No.: 11 Column: b

Advances	$ 2,857,226
Audit Interest	185,331
Computer Software	141,432
Conservation Expense	5,038,553
CWIP-AFUDC Debt	571,617
CWIP-CIAC	22,816
CWIP-Power Tax/GL True-Up	284,712
CWIP-Removal	3,300,233
CWIP-Software (Labor)	6,757,198
Deferred Conservation	5,936,079
DEP-QLNDT	4,912,325
Disaster Loss	1,617,222
Emission Allowance	5,950,502
Fly Ash Disposal	646,858
Fuel Stock Inventory Adjust	11,902
Glenmore Service Agreement	165,000
Goodwill	676,160
Inventory Writedown	261,060
KNPP 2000 S/G Outage	109,736
Lobbying Expense	320,000
Meal Exp Disallowance	348,000
Mich GCR Undercollections	502,000
NERCO Settlement	83,202
Penalty	70
Summer 1997 ELE Advertising	2,425
Water Tolls	20,946
Wis Remainder Assess	226,311
Wis River Power	411,396
Wis Valley Improve	10,341
Workers Compensation	140,512
WPS Leasing	86,803
Total Additional Income	$41,597,968

Schedule Page: 261 Line No.: 20 Column: b

AFUDC	$ -3,925,301
Audit C/F Adjust (F1990-1992)	-797,387
Audit C/F Adjust (F1993-1995)	-15,844
Bond Interest Reduction	-3,104,148
Contingent Liability	-7,972
CWIP-Overheads	-520,409
CWIP-Salvage	-33,051
CWIP-Tax Interest	-2,132,246
Decom QL NDT Earnings	-4,912,325
Deferred ATC Costs	-3,758,041
Deferred ATC Start-Up Costs	-112,256
Depreciation	-2,133,290
Dividend Paid Ded (Preferred)	-263,832
Dividend Rec Ded (Own <20%)	-1,024,103
Dividend Rec Ded (Own >20%)	-1,806,190
Dividends Paid (ESOP)	-256,711
Donations Land	-652,339
Employee Benefits	-1,081,497
Environmental Cleanup	-3,066,064
Financial Instruments (FAS 133)	-37,097
Hydro Land Costs	-200,000

FOOTNOTE DATA

Hydro Relicensing	-56,329
Inv - American Transmission Co.	-95,439
Key Exec Life Int Income	-856,975
KNPP D&D Inflation Adjustment	-26,535
KNPP GAP NRC Costs	-9,909,586
KNPP Inventory MGE Transfer	-2,224,171
NMC Incremental Costs	-592,087
NOX Compliance Projects	-559,621
Organization Costs (ATC)	-450
Purchased Gas Take Or Pay	-6,237,335
Restructuring Costs	-41,430
Spare Parts Inventory	-250,000
Start-Up Costs (ATC)	-4,623
Start-Up Costs (NMC)	-70,050
State Tax Liability	-8,231,413
Stock Options	-71,750
Tomahawk Power/Pulp	-75,097
Year-End Book Error	-530,550
Total Additional Deductions	$-59,673,544

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
1	Federal TOTIT					
2	Highway Use Tax	-1,778		6,358	-8,335	
3	FICA	201,014		10,678,153	-10,709,582	
4	FUTA	-72,228		150,875	-153,619	
5	SUBTOTAL	127,008		10,835,386	-10,871,536	
6	Federal Corporate Income					
7	1999	83,947				
8	2000	-27,994		-4,975,977	1,924,356	821,230
9	2001	2,274,487		38,329,856	-36,088,562	5,782,584
10	SUBTOTAL	2,330,440		33,353,879	-34,164,206	6,603,814
11	State of Wisconsin TOTIT					
12	Unauthorized Insurance Tax	21,811		-2,868		-18,943
13	Gross Receipts Tax		-20,159,172	20,588,582	-22,068,383	-331,027
14	Unemployment	88,016		39,928	12,902	
15	Remainder Assessment		-487,724	1,120,606	-1,225,321	
16	Recycling Fee & Other					
17	SUBTOTAL	109,827	-20,646,896	21,746,248	-23,280,802	-349,970
18	State Corporate Income Tax					
19	1999					
20	2000	16,631		-829,786	-1,160,021	11,250
21	2001	1,928,195		8,247,790	-6,441,240	-87,945
22	SUBTOTAL	1,944,826		7,418,004	-7,601,261	-76,695
23	Local Wisconsin TOTIT					
24	Real Estate & Personal	88,360		29,754	-62,114	
25	SUBTOTAL	88,360		29,754	-62,114	
26	State of Michigan TOTIT					
27	Unemployment	-88,549		10,154	-70,342	
28	Public Utility Assessment	16,036		48,962	-39,220	
29	Single Business Tax	35,000		410,398	-355,305	-4,159
30	SUBTOTAL	-37,513		469,514	-464,867	-4,159
31	Local Michigan TOTIT					
32	Real Estate & Personal	898,881		516,810	-507,691	
33	SUBTOTAL	898,881		516,810	-507,691	
34	Other States TOTIT					
35	Carline Tax	185,000		-64,630	-55,370	
36	Use Tax					
37	SUBTOTAL	185,000		-64,630	-55,370	
38						
39						
40						
41	TOTAL	5,646,829	-20,646,896	74,304,965	-77,007,847	6,172,990

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
-3,755		4,891			1,403	2
169,585		6,723,584			1,503,985	3
-74,972		94,494			17,474	4
90,858		6,822,969			1,522,862	5
						6
						7
100,049						8
8,023,878		24,259,001			9,094,878	9
8,123,927		24,259,001			9,094,878	10
						11
		-2,235			-633	12
	-21,970,000	18,275,265			2,639,872	13
140,846		21,559			3,402	14
	-592,440	873,288			247,318	15
		7,637			2,163	16
140,846	-22,562,440	19,175,514			2,892,122	17
						18
						19
-33,732						20
1,718,605		4,832,674			2,585,330	21
1,684,873		4,832,674			2,585,330	22
						23
56,000		11,904				24
56,000		11,904				25
						26
-148,737		-499			-90	27
25,779		38,156			10,806	28
85,934		319,823			90,575	29
-37,024		357,480			101,291	30
						31
908,000		405,606			114,060	32
908,000		405,606			114,060	33
						34
65,000						35
		55,801			-12,474	36
65,000		55,801			-12,474	37
						38
						39
						40
11,032,480	-22,562,440	55,920,949			16,298,069	41

Schedule Page: 263 Line No.: 2 Column: l

Includes charges to Account 236 not completed through Account 408. Apportioned between Electric and Gas Utilities due to vehicle usage between utilities.

Schedule Page: 263 Line No.: 3 Column: l

FICA is net of taxes allocated to joint owners and nonutility operations and includes charges to Account 236 not completed through Account 408.

Schedule Page: 263 Line No.: 4 Column: l

FUTA is net of taxes allocated to joint owners and nonutility operations. Adjustment represents a transfer of a prior year amount as completed in October 1999. Includes charges to Account 236 not completed through Account 408.

Schedule Page: 262 Line No.: 10 Column: f

Account 131 Merged Company (WFL) Tax Refund	3,475
Account 186 Merged Company (WFL) Balance Transfer	156,280
Account 207 Tax Effect of Stock Options/Def Comp Stock Plans	-26,744
Account 143 Taxes-Proposed Audit Adjustments (Plant)	510
Account 147 Inter-Company Federal Income Tax Receivable	6,465,229
Account 456 Fuel Tax Credit	5,062
Rounding	2
	6,603,814

Schedule Page: 263 Line No.: 10 Column: l

Account 409.1 Gas	1,677,227
Account 409.2 Non-Operating	7,417,651
	9,094,878

Schedule Page: 263 Line No.: 12 Column: l

Includes charges to Account 236 not completed through Account 408. Apportioned between Electric and Gas Utilities due to the inability to segregate in most cases,various insurance policies as representing insurance coverage for a specific utility.

Schedule Page: 263 Line No.: 13 Column: l

Includes charges to Account 236 not completed through Account 408.

Schedule Page: 263 Line No.: 14 Column: l

WI SUTA is net of taxes allocated to joint owners and non-utility operations. Includes charges to Account 236 not completed through Account 408.

Schedule Page: 263 Line No.: 15 Column: l

Includes charges to Account 236 not completed through Account 408. Apportioned between Electric and Gas Utilities due to billing covering both utilities on an aggregated basis.

Schedule Page: 262 Line No.: 22 Column: f

Account 186 Merged Company (WFL) Balance Transfer	-70,706
Account 207 Tax Effect of Stock Options/Def Comp Stock Plans	-6,243
Account 143 Taxes-Proposed Audit Adjustments(Plant)	178
Account 431 Interest Expense-Income Tax Related	75
Rounding	1
	-76,695

Schedule Page: 263 Line No.: 22 Column: l

Account 409.1 Gas	481,075
Account 409.2 Non-Operating	2,104,255
	2,585,330

Schedule Page: 263 Line No.: 27 Column: l

MI SUTA is net of taxes allocated to joint owners and non-utility operations. Includes charges to Account 236 not completed through Account 408.

Schedule Page: 263 Line No.: 28 Column: l

Includes charges to Account 236 not completed through Account 408. Apportioned between

FOOTNOTE DATA

Electric and Gas utilities due to billing covering both utilities on an aggregated basis.

Schedule Page: 263 Line No.: 29 Column: I

Includes charges to Account 236 not completed through Account 408. Apportioned between Electric and Gas utilities due to biling covering both utilities on an aggregated basis.

Schedule Page: 263 Line No.: 33 Column: I

Non-Utility (non-operating) MI Real and personal property taxes. Includes charges to Account 236 not completed through Account 408.

Schedule Page: 263 Line No.: 36 Column: I

Includes charges to Account 236 not completed through Account 408.

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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 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 (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	811,671			411.4	193,543	
4	7%						
5	10%	18,753,674			411.4	1,200,388	-936,544
6	11%	294,046			411.4	8,547	
7							
8	TOTAL	19,859,391				1,402,478	-936,544
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	GAS UTILITY						
11	4%	242,136			411.4	19,313	
12	7%	29,152			411.4	1,454	
13	10%	1,709,338			411.4	106,748	131,394
14							
15	SUBTOTAL	1,980,626				127,515	131,394
16							
17							
18	COMMON UTILITY						
19	4%	1					
20	10%	105,873			411.4	13,996	
21							
22	SUBTOTAL	105,874				13,996	
23							
24							
25	GAS & COMMON	2,086,500				141,511	131,394
26							
27	GRAND TOTAL	21,945,891				1,543,989	-805,151
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							

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Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
618,128	33.92 Years		3
			4
16,616,742	37.59 Years	Transfer transmission assets to the American Transmission Company.	5
285,499	53.35 Years		6
			7
17,520,369			8
			9
			10
222,823	41.32 Years		11
27,698	47.98 Years		12
1,733,984	39.67 Years	Merge with Wisconsin Fuel and Light Company.	13
			14
1,984,505			15
			16
			17
			18
1			19
91,877	23.50 Years		20
			21
91,878			22
			23
			24
2,076,383			25
			26
19,596,752			27
			28
			29
			30
			31
			32
			33
			34
			35
			36
			37
			38
			39
			40
			41
			42
			43
			44
			45
			46
			47
			48

FOOTNOTE DATA

Schedule Page: 266 Line No.: 27 Column: b

This column is not adding correctly, the total should be $21,945,891. This is correct in the hard copy but incorrect in the electronic file.

Schedule Page: 266 Line No.: 27 Column: f

This column is not adding correctly, the total should be $1,543,989. This is correct in the hard copy but incorrect in the electronic file.

Schedule Page: 266 Line No.: 27 Column: g

This column is not adding correctly, the total should be -$805,151. This is correct in the hard copy but incorrect in the electronic file.

Schedule Page: 267 Line No.: 27 Column: h

This column is not adding correctly, the total should be $19,596,752. This is correct in the hard copy but incorrect in the electronic file.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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OTHER DEFFERED 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.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Outstanding Checks Cancelled	18,774			7,038	25,812
2	WPL Deposit - Kewaunee Generate	2,400,146			3,349,187	5,749,333
3	MGE Deposit - Kewaunee Generate	949,065	517/520/524	949,065		
4	Transformer Installation Cost	740,952	583/584	692,634	654,697	703,015
5	Deferred Compensation Plan	19,596,934	Various	8,099,783	4,340,288	15,837,439
6	Exec Defer Comp - Retirement Plan	5,277,856	926	712,101	862,801	5,428,556
7	Dir Load Control Switch Install	59,066	588	22,279		36,787
8	Meter Installation Cost	1,531,092	586/878	226,742	2,130,494	3,434,844
9	Environmental Cleanup - Gas Sites	37,367,055	186	3,073,933	9,152,813	43,445,935
10	Post Retirement Health Care	44,513,177	926		7,859,321	52,372,498
11	Post Retirement Life Ins Liability	2,753,643	253	1,740,142	179,261	1,192,762
12	Survivor Widow Benefit	44,965	926	18,998	10,963	36,930
13	Exec Defer Comp - Death Benefits	205,998	241/232	14,714		191,284
14	Derivative Liabilities		426		37,097	37,097
15	LTIP Perform Shares		500/920		303,671	303,671
16	Def Comp 2001 Var Plan		Various		459,554	459,554
17	Def Comp Var Stock		Various	1,898	3,484	1,586
18	Def Comp Mut Fnd Option		Various		4,548	4,548
19	Glenmore Srvc Agreement (1)		554		165,000	165,000
20						
21						
22						
23						
24						
25						
26						
27	(1) Amortization entry made in					
28	November of 2002, 2003 & 2004.					
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	115,458,723		15,552,289	29,520,217	129,426,651

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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property.
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	6,586,310		
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	6,586,310		
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities	1,398		
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)	1,398		
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	6,587,708		
18	Classification of TOTAL			
19	Federal Income Tax	5,784,291		
20	State Income Tax	803,417		
21	Local Income Tax			

NOTES

Implementation of new software reclassified balances to Account 282.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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ACCUMULATED DEFERRED INCOME TAXES _ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
							2
							3
				282	-6,586,310		4
							5
							6
							7
					-6,586,310		8
							9
							10
				282	-1,398		11
							12
							13
							14
					-1,398		15
							16
					-6,587,708		17
							18
					-5,784,291		19
					-803,417		20
							21

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	155,031,369	15,875,330	5,893,915
3	Gas	22,348,614	2,667,316	1,057,436
4	Nonutility	-99,369	117,506	65,378
5	TOTAL (Enter Total of lines 2 thru 4)	177,280,614	18,660,152	7,016,729
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	177,280,614	18,660,152	7,016,729
10	Classification of TOTAL			
11	Federal Income Tax	150,531,534	16,151,208	7,336,583
12	State Income Tax	26,749,080	2,508,944	-319,854
13	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
		See footnote		See footnote	-21,839,141	143,173,643	2
		See footnote		See footnote	-4,140,903	19,817,591	3
		See footnote	-4,306,498			4,259,257	4
			-4,306,498		-25,980,044	167,250,491	5
							6
							7
							8
			-4,306,498		-25,980,044	167,250,491	9
							10
			-3,814,116		-18,868,703	144,291,572	11
			-492,382		-7,111,341	22,958,919	12
							13

NOTES (Continued)

FOOTNOTE DATA

Schedule Page: 274 Line No.: 2 Column: j

Electric	
Account 254	21,504,545
ATC Transfer	5,696,475
Transfer to Page 276	1,110,994
Account 281/283	(6,472,873)
Total	-21,839,141

Schedule Page: 274 Line No.: 3 Column: j

Gas	
Account 254	5,723,498
WF&L Merger	(1,879,873)
Transfer to Page 276	289,514
Account 281/283	7,764
Total	-4,140,903

Schedule Page: 274 Line No.: 4 Column: h

Non Utility	
ATC Investment	-4,306,498

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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ACCUMULATED DEFFERED INCOME TAXES - OTHER (Account 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),include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Plant	-439,347	648,805	631,239
4	Other Than Plant	32,596,179	18,826,919	13,421,416
5	Other Than Plant (Fas 109)	-224,586		
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)	31,932,246	19,475,724	14,052,655
10	Gas			
11	Plant	-9,162	23,711	23,711
12	Other Than Plant	9,305,560	2,740,029	2,073,939
13	Other Than Plant (Fas 109)	-70,441		
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)	9,225,957	2,763,740	2,097,650
18	Nonutility	-1,256,535		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	39,901,668	22,239,464	16,150,305
20	Classification of TOTAL			
21	Federal Income Tax	34,726,675	19,687,332	14,296,612
22	State Income Tax	5,174,993	2,552,132	1,853,693
23	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
[redacted]							1
[redacted]							2
		282			113,437	-308,344	3
		190			2,546,147	40,547,829	4
		254/190	28,073	254/190	3,580	-249,079	5
							6
							7
							8
			28,073		2,663,164	39,990,406	9
[redacted]							10
		282			9,162		11
		190			2,806,911	12,778,561	12
		254/190	6,018	254/190	1,095	-75,364	13
							14
							15
							16
			6,018		2,817,168	12,703,197	17
362,712	754,419			190/283	392,992	-1,255,250	18
362,712	754,419		34,091		5,873,324	51,438,353	19
[redacted]							20
356,508	623,773		34,091		5,078,501	44,894,540	21
6,204	130,646				794,823	6,543,813	22
							23

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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OTHER REGULATORY LIABILITIES (Account 254)

1. Reporting below the particulars (Details) called for concerning other regulatory liabilities which are created through the rate-making actions of regulatory agencies (and not includable in other amounts)
2. For regulatory Liabilities being amortized show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than $50,000, whichever is Less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS Account Credited (b)	DEBITS Amount (c)	Credits (d)	Balance at End of Year (e)
1	Conservation Expenses	907-910	16,132,341	22,852,062	-2,142,765
2	Nonutility Coal Sales			654	13,318
3	Gain on Emission Allowance Sales (1)	143	2,217,831	4,053,000	4,407,163
4	Regulatory Liability - Deferred Taxes	Various	1,172,300	2,326,616	18,413,690
5	Unrealized Gain/Loss Defer Tax - Decommissioning	125	6,026,006	10,065,993	22,378,430
6	Deferred Credit - Emission Allowances (2)	411	1,067,875	2,342,013	1,543,339
7	Conservation Escrow Reclassification	182	5,194,286		3,668,200
8	Coal Distribution Emission Allowance				80,108
9	Deferred Interest Contingency Tax			1,227,807	5,038,519
10	KNPP S/G 2000 Outage			109,736	496,092
11	Pension Settlement Gain	186		11,848,607	11,848,606
12	Gas Derivatives	186		4,961,971	4,961,971
13					
14					
15	(1) Gain will be jurisdictionalized and amortized				
16	over a 12 or 24 month period pending PSCW rate				
17	approval.				
18					
19	(2) Retail amortization over 12 or 24 months.				
20	Any remaining balance will be amortized in				
21	future rate orders.				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		31,810,639	59,788,459	70,706,671

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

ELECTRIC OPERATING REVENUES (Account 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 separate meter readings are added for 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 year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	214,039,557	195,370,272
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	173,280,482	164,094,440
5	Large (or Ind.) (See Instr. 4)	137,355,758	134,330,961
6	(444) Public Street and Highway Lighting	5,376,400	4,930,821
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	237,207	211,259
10	TOTAL Sales to Ultimate Consumers	530,289,404	498,937,753
11	(447) Sales for Resale	77,116,638	64,120,650
12	TOTAL Sales of Electricity	607,406,042	563,058,403
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	607,406,042	563,058,403
15	Other Operating Revenues		
16	(450) Forfeited Discounts	916,006	733,310
17	(451) Miscellaneous Service Revenues	190,991	204,516
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	1,189,155	1,132,070
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	1,067,735	10,822,680
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	3,363,887	12,892,576
27	TOTAL Electric Operating Revenues	610,769,929	575,950,979

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

ELECTRIC OPERATING REVENUES (Account 400)

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 pages 108-109, Important Changes During Year, for important new territory added and important rate increase or decreases.
6. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
7. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
2,865,584	2,797,596	353,568	348,400	2
				3
3,310,919	3,257,034	42,880	41,942	4
4,023,975	4,117,663	224	223	5
32,743	32,444	829	821	6
				7
				8
3,552	3,392	1	1	9
10,236,773	10,208,129	397,502	391,387	10
2,382,104	2,198,788	65	61	11
12,618,877	12,406,917	397,567	391,448	12
				13
12,618,877	12,406,917	397,567	391,448	14

Line 12, column (b) includes $ -3,042,121 of unbilled revenues.

Line 12, column (d) includes -76,434 MWH relating to unbilled revenues

FOOTNOTE DATA

Schedule Page: 300 Line No.: 2 Column: f

Excludes duplicate customers as follows:

Residential 2,280
Small Commercial & Industrial 76
Total 2356

Schedule Page: 300 Line No.: 2 Column: g

Excludes duplicate customers as follows:

Residential 2,941
Small Commercial & Industrial 106
Total 3,047

Schedule Page: 300 Line No.: 4 Column: f

See <Line 2 Column f> Footnote.

Schedule Page: 300 Line No.: 4 Column: g

See <Line 2 Column g> Footnote.

Schedule Page: 300 Line No.: 6 Column: b

Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is 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 304.

Schedule Page: 300 Line No.: 6 Column: d

See <Page 300 Line 6 Column b> Footnote.

Schedule Page: 300 Line No.: 6 Column: e

See <Page 300 Line 6 Column b> Footnote.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. 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), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
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.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential					
2	Rg-1	1,626,525	121,311,061	219,269	7,418	0.0746
3	Rg-2	944,891	72,646,067	124,573	7,585	0.0769
4	RC-S1	190	8,330	20	9,500	0.0438
5	Cg-1	11,503	490,831	20	575,150	0.0427
6	Cg-1T	123	5,323	2	61,500	0.0433
7	Cg-2	12,507	594,603	41	305,049	0.0475
8	CG-2T	1,332	51,367	2	666,000	0.0386
9	Fg-1	259,637	17,890,774	9,641	26,931	0.0689
10	Gw-1	5,334	316,251			0.0593
11	Gy-1	152	30,496			0.2006
12	Gy-3	3,390	694,454			0.2049
13	Total Residential	2,865,584	214,039,557	353,568	8,105	0.0747
14						
15	Commercial & Industrial - Small					
16	Ats-1		12,042	3		
17	Mp-1	2,521	113,722	5	504,200	0.0451
18	Cg-1	2,718,785	139,863,607	31,737	85,666	0.0514
19	Cg-1T	207,954	9,271,544	662	314,130	0.0446
20	Cg-2	352,425	21,245,562	10,406	33,867	0.0603
21	Cg-2T	17,357	819,696	56	309,946	0.0472
22	Pg-2		388	4		
23	Cg-S1	76	2,903	5	15,200	0.0382
24	Gw-1	119	7,813			0.0657
25	Gy-1	3,459	637,910			0.1844
26	Gy-3	8,187	1,289,226			0.1575
27	Gy-4	36	16,069			0.4464
28	Cogen			2		
29						
30	Total Small Commercial & Industri	3,310,919	173,280,482	42,880	77,214	0.0523
31	Commercial & Industrial - Large					
32	Ats-1		28,697	4		
33	Cp-1	3,040,770	106,791,823	201	15,128,209	0.0351
34	Cp-2	976,292	30,138,894	10	97,629,200	0.0309
35	Gy-1	276	42,506			0.1540
36	Gy-3	576	83,464			0.1449
37	Pg-2		488	6		
38	Gds-1	6,061	269,886	2	3,030,500	0.0445
39	Cogen			1		
40	Total Large Commercial & Industri	4,023,975	137,355,758	224	17,964,174	0.0341
41	TOTAL Billed	10,313,207	533,331,525	397,502	25,945	0.0517
42	Total Unbilled Rev.(See Instr. 6)	-76,434	-3,042,121	0	0	0.0398
43	TOTAL	10,236,773	530,289,404	397,502	25,753	0.0518

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. 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), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
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.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Public Street & Highway					
2	Gy-1	11	2,035			0.1850
3	Gy-3	225	31,241			0.1388
4	Gy-4	76	20,837			0.2742
5	Ms-1	27,422	4,905,993	746	36,759	0.1789
6	Ms-3	4,601	401,818	77	59,753	0.0873
7	Ms-31	408	14,476	6	68,000	0.0355
8	Total Public Street & Highway Lgt	32,743	5,376,400	829	39,497	0.1642
9						
10	Interdepartmental Sales	3,552	237,207	1	3,552,000	0.0668
11	Total Interdepartmental Sales	3,552	237,207	1	3,552,000	0.0668
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	Unbilled Revenues (by revenue					
31	account subheading) included in					
32	totals above:					
33						
34	Residential $-1,607,636					
35	Small C&I $-1,113,661					
36	Large C&I $-320,824					
37	-------					
38	$-3,042,12					
39						
40						
41	TOTAL Billed	10,313,207	533,331,525	397,502	25,945	0.0517
42	Total Unbilled Rev.(See Instr. 6)	-76,434	-3,042,121	0	0	0.0398
43	TOTAL	10,236,773	530,289,404	397,502	25,753	0.0518

FOOTNOTE DATA

Schedule Page: 304 Line No.: 10 Column: d

Excludes duplicate customers as follows:

Residential	$2,280
Small Commercial & Industrial	$ 76
Subtotal	$2,356

Schedule Page: 304 Line No.: 11 Column: d

No count customers.

Schedule Page: 304 Line No.: 12 Column: d

No count customers.

Schedule Page: 304 Line No.: 24 Column: d

No count customers.

Schedule Page: 304 Line No.: 25 Column: d

No count customers.

Schedule Page: 304 Line No.: 26 Column: d

No count customers.

Schedule Page: 304 Line No.: 27 Column: d

No count customers.

Schedule Page: 304 Line No.: 35 Column: d

No count customers.

Schedule Page: 304 Line No.: 36 Column: d

No count customers.

Schedule Page: 304.1 Line No.: 2 Column: d

No count customers.

Schedule Page: 304.1 Line No.: 3 Column: d

No count customers.

Schedule Page: 304.1 Line No.: 4 Column: d

No count customers.

Schedule Page: 304 Line No.: 41 Column: c

Fuel Clause/Cost of Coal Adjustment Billed:

Rg-1	Fuel Clause	(440,845)
Rg-2	Fuel Clause	(297,097)
Gw-1	Fuel Clause	(3,732)
Cg-1	Fuel Clause	(522,358)
Cg-2	Fuel Clause	(70,619)
Cp-2	Fuel Clause	(166,308)
Mp-1	Fuel Clause	(14,422)
Cg-1T	Fuel Clause	(265,285)
Cg-2T	Fuel Clause	(21,359)
Cg-15	Fuel Clause	(8)
CP-1	Fuel Clause	(1,596,599)
Fg-1	Fuel Clause	(39,772)
MS	Fuel Clause	(67)
OTOU	Fuel Clause	(52)
RC-51	Fuel Clause	(26)
	Total	(3,438,549)

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers 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 (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note 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 contractual 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 tong-term service. "Long-term" means five years or Longer and "firm" means that 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 definition 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 setter 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 firm 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 availability 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.

Line No.	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)
1	Washington Island Co-op	RQ	Volume No. 1	0	0	0
2	Upper Peninsula Power Company	RQ	Volume No. 1	65	65	65
3	Manitowoc Public Utilities	RQ	Volume No. 1	10	22	10
4	City of Wisconsin Rapids	RQ	Volume No. 1	10	21	10
5	City of Wisconsin Rapids	RQ	Volume No. 2	31	31	29
6	Marshfield Electric & Water Department	RQ	51	33	51	33
7	Oconto Electric Cooperative	RQ	Volume No. 10	15	18	16
8	City of Stephenson	RQ	Volume No. 2	1	1	1
9	Alger Delta Co-op	RQ	Volume No. 2	1	1	1
10	Village of Daggett	RQ	Volume No. 2	0	0	0
11	Village of Stratford	RQ	Volume No. 2	3	3	2
12	Consolidated Water Company	AD	Volume No. 3	NA	NA	NA
13	Duke Energy Trading & Marketing	OS	WPSR Vol. No.1	NA	NA	NA
14	Duke Energy Trading & Marketing	OS	Volume No. 10	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SALES FOR RESALE (Account 447) (Continued)

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 service regardless 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. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. 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.
6. 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, enter NA in columns (d), (e) and (f). 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.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. 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.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
9,555	29,576	220,367	-51,638	198,305	1
786,249	7,634,830	17,910,112	-4,429,139	21,115,803	2
178,818	1,312,276	4,073,367	-1,043,607	4,342,036	3
42,126	318,952	975,396	-235,208	1,059,140	4
111,683	2,196,819	2,810,499	-728,394	4,278,924	5
330,105	4,395,797	7,702,572	-2,031,055	10,067,314	6
96,675	635,212	1,959,294		2,594,506	7
6,501	123,713	166,338	-35,005	255,046	8
3,230	57,980	83,469	-17,401	124,048	9
1,614	30,878	43,254	-8,772	65,360	10
14,070	231,572	349,473	-74,591	506,454	11
			-2,436	-2,436	12
			533,781	533,781	13
1,595		33,827		33,827	14
1,580,626	16,967,605	36,294,141	-8,654,810	44,606,936	
801,478	1,207,566	28,865,514	2,436,622	32,509,702	
2,382,104	**18,175,171**	**65,159,655**	**-6,218,188**	**77,116,638**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers 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 (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note 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 contractual 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 tong-term service. "Long-term" means five years or Longer and "firm" means that 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 definition 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 setter 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 firm 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 availability 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.

Line No.	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)
1	Alliant					
2	Other Service	OS	Volume No. 10	NA	NA	NA
3	Other Service	OS	Volume No. 10	NA	NA	NA
4	Gen~ Sys	OS	Volume No. 10	NA	NA	NA
5	Cargill/ Alliant	OS	Volume No. 10	NA	NA	NA
6	Illinois Power Company	OS	Volume No. 10	NA	NA	NA
7	American Transmission Co. LLC	OS	WPSR Vol. No. 1	NA	NA	NA
8	Split Rock	OS	Volume No. 10	NA	NA	NA
9	Morgan Stanley	OS	Volume No. 10	NA	NA	NA
10	Southern Illinois Power Company Co-op	OS	Volume No. 10	NA	NA	NA
11	Tenaska	OS	Volume No. 10	NA	NA	NA
12	Northern States Power Company	OS	Volume No. 10	NA	NA	NA
13	Allegheny Power	OS	WPSR Volume No.1	NA	NA	NA
14	Marshfield Electric & Water Department	OS	Volume No. 10	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SALES FOR RESALE (Account 447) (Continued)

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 service regardless 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. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. 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.
6. 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, enter NA in columns (d), (e) and (f). 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.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. 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.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
					1
77		7,700		7,700	2
2,715		66,393		66,393	3
21		370		370	4
7,745		160,649		160,649	5
23		2,179		2,179	6
			159,648	159,648	7
170		3,280		3,280	8
450		11,250		11,250	9
16		1,685		1,685	10
213		7,242		7,242	11
5,220		174,330		174,330	12
			389,027	389,027	13
28,526		1,181,472		1,181,472	14
1,580,626	16,967,605	36,294,141	-8,654,810	44,606,936	
801,478	1,207,566	28,865,514	2,436,622	32,509,702	
2,382,104	**18,175,171**	**65,159,655**	**-6,218,188**	**77,116,638**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers 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 (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note 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 contractual 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 tong-term service. "Long-term" means five years or Longer and "firm" means that 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 definition 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 setter 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 firm 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 availability 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.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Wisconsin Electric Power Company					
2	Other Service	OS	Volume No. 10	NA	NA	NA
3	Other Service	OS	Volume No. 10	NA	NA	NA
4	Enron	OS	WPSR Vol. No.1	NA	NA	NA
5	City of Wisconsin Rapids	OS	Volume No. 5	NA	NA	NA
6	Consolidated Water Company					
7	Other Service	OS	Volume No. 10	NA	NA	NA
8	Negotiated Capacity	SF	Volume No. 10	26	26	17
9	Other Service	OS	Volume No.10	NA	NA	NA
10	Other Service	OS	Volume No.10	NA	NA	NA
11	Other Services	OS	Volume No. 10	NA	NA	NA
12	Other Service	OS	Volume No. 10	NA	NA	NA
13	Other Service	OS	Volume No. 10	NA	NA	NA
14	Washington Island Co-op	OS	WPSR Vol. No.1	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SALES FOR RESALE (Account 447) (Continued)

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 service regardless 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. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. 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.
6. 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, enter NA in columns (d), (e) and (f). 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.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. 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.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
					1
15,805		268,317		268,317	2
21,323		395,376		395,376	3
			352,409	352,409	4
9,640		455,839		455,839	5
					6
192,916		7,716,581		7,716,581	7
	1,191,852			1,191,852	8
174,327		6,955,921		6,955,921	9
			509,487	509,487	10
66,347		3,238,840		3,238,840	11
94,264		1,946,934		1,946,934	12
48		3,216		3,216	13
			5,773	5,773	14
1,580,626	16,967,605	36,294,141	-8,654,810	44,606,936	
801,478	1,207,566	28,865,514	2,436,622	32,509,702	
2,382,104	**18,175,171**	**65,159,655**	**-6,218,188**	**77,116,638**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers 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 (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note 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 contractual 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 tong-term service. "Long-term" means five years or Longer and "firm" means that 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 definition 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 setter 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 firm 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 availability 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.

Line No.	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)
1	Manitowoc Public Utilities					
2	Other Service	OS	WPSR Vol. No.1	NA	NA	NA
3	Other Service	OS	Volume No. 5	NA	NA	NA
4	Other Service	OS	Volume No.5	NA	NA	NA
5	Other Service	AD	WPSR Vol. No 1	NA	NA	NA
6	Other Service	AD	WPSR Vol. No.1	NA	NA	NA
7	Negotiated Capacity	SF	Volume No. 5	1	2	0
8	Village of Stratford	OS	Volume No. 1	NA	NA	NA
9	Upper Peninsula Power Company					
10	Other Service	OS	WPSR Vol. No 5	NA	NA	NA
11	Other Service	OS	WPSR Vol. No 1	NA	NA	NA
12	Madison Gas & Electric					
13	Other Service	OS	Volume No.10	NA	NA	NA
14	Negotiated Capacity	SF	Volume No.10			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SALES FOR RESALE (Account 447) (Continued)

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 service regardless 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. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. 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.
6. 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, enter NA in columns (d), (e) and (f). 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.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. 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.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
					1
3,431			233,529	233,529	2
1,933		145,461		145,461	3
-25		45,770		45,770	4
-6			-871	-871	5
1,440			-363	-363	6
	15,714	80,385		96,099	7
			9,128	9,128	8
					9
5,522		147,898		147,898	10
			84,000	84,000	11
					12
8,878		190,494		190,494	13
135,090		5,228,560		5,228,560	14
1,580,626	16,967,605	36,294,141	-8,654,810	44,606,936	
801,478	1,207,566	28,865,514	2,436,622	32,509,702	
2,382,104	**18,175,171**	**65,159,655**	**-6,218,188**	**77,116,638**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers 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 (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note 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 contractual 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.
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Line No.	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)
1	Commonwealth Edison Company					
2	Other Service	OS	Volume No. 10	NA	NA	NA
3	Other Service	OS	Volume No. 10	NA	NA	NA
4	Wisconsin Public Power Incorporated					
5	Other Service	OS	Volume No. 10	NA	NA	NA
6	Other Service	OS	WPSR Vol. No.1	NA	NA	NA
7	Aquila Energy	OS	Volume No.10	NA	NA	NA
8	Ameren Energy	OS	Volume No.10	NA	NA	NA
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SALES FOR RESALE (Account 447) (Continued)

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 service regardless 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. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. 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.
6. 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, enter NA in columns (d), (e) and (f). 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.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. 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.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
					1
242		24,650		24,650	2
861		23,306		23,306	3
					4
20,596		309,543		309,543	5
			163,510	163,510	6
2,037		33,865		33,865	7
38		4,181		4,181	8
					9
					10
					11
					12
					13
					14
1,580,626	16,967,605	36,294,141	-8,654,810	44,606,936	
801,478	1,207,566	28,865,514	2,436,622	32,509,702	
2,382,104	**18,175,171**	**65,159,655**	**-6,218,188**	**77,116,638**	

FOOTNOTE DATA

Schedule Page: 311 Line No.: 1 Column: j

Fuel Clause

Schedule Page: 310 Line No.: 2 Column: a

Upper Peninsula Power Company and Wisconsin Public Service Corporation are wholly owned subsidiaries of WPS Resources Corporation ("Holding Company").

Schedule Page: 311 Line No.: 2 Column: j

Other charges consist of:

Fuel Clause	-$4,269,574
Discounts	-159,565
Total	-$4,429,139

Schedule Page: 311 Line No.: 3 Column: j

Other charges consist of:

Fuel Clause	-$972,711
Discounts	-70,896
Total	-$1,043,607

Schedule Page: 311 Line No.: 4 Column: j

Other charges consist of:

Fuel Clause	-$200,750
Discounts	-34,458
Total	-$235,208

Schedule Page: 311 Line No.: 5 Column: j

Other charges consist of:

Fuel Clause	-$633,426
Discount	-94,968
Total	-$728,394

Schedule Page: 311 Line No.: 6 Column: j

Other charges consist of:

Fuel Clause	-$1,787,358
Discounts	-243,697
Total	-$2,031,055

Schedule Page: 311 Line No.: 8 Column: j

Fuel Clause

Schedule Page: 311 Line No.: 9 Column: j

Fuel Clause

Schedule Page: 311 Line No.: 10 Column: j

Fuel Clause

Schedule Page: 311 Line No.: 11 Column: j

Ancillary Services.

Schedule Page: 311 Line No.: 12 Column: j

Fuel Clause

Schedule Page: 311 Line No.: 13 Column: j

Ancillary Services

Schedule Page: 310.1 Line No.: 7 Column: a

Wisconsin Public Service Corporation Investments LLC owns approximately a 15% ownership interest in American Transmission Company.

Schedule Page: 311.1 Line No.: 7 Column: j

FOOTNOTE DATA

Ancillary Services

Schedule Page: 311.1 Line No.: 13 Column: j

Ancillary Services

Schedule Page: 311.2 Line No.: 4 Column: j

Ancillary Services

Schedule Page: 311.2 Line No.: 10 Column: j

Ancillary Services

Schedule Page: 311.2 Line No.: 14 Column: j

Ancillary services

Schedule Page: 311.3 Line No.: 2 Column: j

Ancillary Services

Schedule Page: 311.3 Line No.: 5 Column: j

Transmission Loss Adjustment

Schedule Page: 311.3 Line No.: 6 Column: j

Transmission Loss Adjustments

Schedule Page: 311.3 Line No.: 8 Column: j

Ancillary Services

Schedule Page: 311.3 Line No.: 9 Column: a

Upper Peninsula Power Company and Wisconsin Public Service Corporation are wholly owned subsidiaries of WPS Resources Corporation ("Holding Company").

Schedule Page: 311.3 Line No.: 11 Column: j

Ancillary Services

Schedule Page: 311.4 Line No.: 6 Column: j

Ancillary Services

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	4,593,085	4,834,228
5	(501) Fuel	100,340,467	99,196,392
6	(502) Steam Expenses	7,161,126	6,842,633
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	1,831,198	2,105,331
10	(506) Miscellaneous Steam Power Expenses	4,195,776	4,377,458
11	(507) Rents	51,256	51,600
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	118,172,908	117,407,642
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	1,678,091	1,315,946
16	(511) Maintenance of Structures	1,285,213	1,200,013
17	(512) Maintenance of Boiler Plant	12,434,686	15,031,041
18	(513) Maintenance of Electric Plant	5,419,878	7,261,506
19	(514) Maintenance of Miscellaneous Steam Plant	1,091,167	1,271,657
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	21,909,035	26,080,163
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	140,081,943	143,487,805
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering	5,380,487	3,852,777
25	(518) Fuel	6,726,529	7,650,463
26	(519) Coolants and Water	11,283	1,039
27	(520) Steam Expenses	6,527,143	2,773,431
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses	246,393	121,431
31	(524) Miscellaneous Nuclear Power Expenses	8,852,860	6,573,913
32	(525) Rents	1,119	1,464
33	TOTAL Operation (Enter Total of lines 24 thru 32)	27,745,814	20,974,518
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	2,274,730	1,811,177
36	(529) Maintenance of Structures	374,257	392,520
37	(530) Maintenance of Reactor Plant Equipment	10,723,124	6,485,508
38	(531) Maintenance of Electric Plant	7,202,202	2,555,749
39	(532) Maintenance of Miscellaneous Nuclear Plant	2,228,543	1,652,228
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	22,802,856	12,897,182
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)	50,548,670	33,871,700
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	642,228	566,143
45	(536) Water for Power	559,127	481,900
46	(537) Hydraulic Expenses	278,646	382,018
47	(538) Electric Expenses	280,046	214,323
48	(539) Miscellaneous Hydraulic Power Generation Expenses	266,924	296,215
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,026,971	1,940,599

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Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Mainentance Supervision and Engineering	209,621	234,364
54	(542) Maintenance of Structures	86,505	91,510
55	(543) Maintenance of Reservoirs, Dams, and Waterways	446,770	422,942
56	(544) Maintenance of Electric Plant	389,178	333,595
57	(545) Maintenance of Miscellaneous Hydraulic Plant	23,765	24,407
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	1,155,839	1,106,818
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	3,182,810	3,047,417
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	102,963	325,710
63	(547) Fuel	16,646,337	22,608,429
64	(548) Generation Expenses	90,914	131,555
65	(549) Miscellaneous Other Power Generation Expenses	1,036,293	1,109,866
66	(550) Rents	50,501	45,164
67	TOTAL Operation (Enter Total of lines 62 thru 66)	17,927,008	24,220,724
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	1,299,447	1,493,561
70	(552) Maintenance of Structures	38,485	45,934
71	(553) Maintenance of Generating and Electric Plant	1,195,824	1,438,783
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	11,016	11,087
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	2,544,772	2,989,365
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	20,471,780	27,210,089
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	89,993,353	62,609,698
77	(556) System Control and Load Dispatching	1,726,036	1,577,237
78	(557) Other Expenses		480
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	91,719,389	64,187,415
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	306,004,592	271,804,426
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering		489,322
84	(561) Load Dispatching		1,523,901
85	(562) Station Expenses		336,853
86	(563) Overhead Lines Expenses		438,741
87	(564) Underground Lines Expenses		25
88	(565) Transmission of Electricity by Others	26,888,973	1,988,676
89	(566) Miscellaneous Transmission Expenses	1,006,590	2,390,701
90	(567) Rents		1,365,369
91	TOTAL Operation (Enter Total of lines 83 thru 90)	27,895,563	8,533,588
92	Maintenance		
93	(568) Maintenance Supervision and Engineering		5,142
94	(569) Maintenance of Structures		3
95	(570) Maintenance of Station Equipment		526,775
96	(571) Maintenance of Overhead Lines		1,010,280
97	(572) Maintenance of Underground Lines		750
98	(573) Maintenance of Miscellaneous Transmission Plant		306,923
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)		1,849,873
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	27,895,563	10,383,461
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	3,676,950	3,396,302

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION Expenses (Continued)		
105	(581) Load Dispatching	1,094,778	812,689
106	(582) Station Expenses	338,747	243,052
107	(583) Overhead Line Expenses	2,087,571	2,288,683
108	(584) Underground Line Expenses	1,297,023	1,159,349
109	(585) Street Lighting and Signal System Expenses	149,890	125,681
110	(586) Meter Expenses	1,228,124	192,679
111	(587) Customer Installations Expenses		
112	(588) Miscellaneous Expenses	9,055,258	9,368,000
113	(589) Rents	456,361	349,908
114	TOTAL Operation (Enter Total of lines 103 thru 113)	19,384,702	17,936,343
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	30,119	28,339
117	(591) Maintenance of Structures	114,233	89,189
118	(592) Maintenance of Station Equipment	702,488	910,073
119	(593) Maintenance of Overhead Lines	12,697,581	15,062,592
120	(594) Maintenance of Underground Lines	1,264,206	1,147,940
121	(595) Maintenance of Line Transformers	365,965	334,217
122	(596) Maintenance of Street Lighting and Signal Systems	445,647	441,973
123	(597) Maintenance of Meters	238,614	213,007
124	(598) Maintenance of Miscellaneous Distribution Plant	79,609	81,615
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	15,938,462	18,308,945
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	35,323,164	36,245,288
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	817,335	1,266,670
130	(902) Meter Reading Expenses	3,005,948	2,943,295
131	(903) Customer Records and Collection Expenses	5,645,839	5,783,611
132	(904) Uncollectible Accounts	2,342,021	1,511,374
133	(905) Miscellaneous Customer Accounts Expenses	2,452,402	2,420,087
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	14,263,545	13,925,037
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision		1,180,583
138	(908) Customer Assistance Expenses	20,970,777	11,851,440
139	(909) Informational and Instructional Expenses	1,361,781	2,007,305
140	(910) Miscellaneous Customer Service and Informational Expenses	1,313,176	1,397,482
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	23,645,734	16,436,810
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision		
145	(912) Demonstrating and Selling Expenses	113,761	126,216
146	(913) Advertising Expenses		
147	(916) Miscellaneous Sales Expenses		
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	113,761	126,216
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	8,122,246	6,459,200
152	(921) Office Supplies and Expenses	2,339,987	2,656,233
153	(Less) (922) Administrative Expenses Transferred-Credit		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
155	(923) Outside Services Employed	4,463,263	5,335,859
156	(924) Property Insurance	-169,195	-393,786
157	(925) Injuries and Damages	3,101,010	2,178,199
158	(926) Employee Pensions and Benefits	7,459,567	8,101,807
159	(927) Franchise Requirements		
160	(928) Regulatory Commission Expenses	1,227,614	1,249,846
161	(929) (Less) Duplicate Charges-Cr.	643,619	482,108
162	(930.1) General Advertising Expenses	290,009	306,766
163	(930.2) Miscellaneous General Expenses	1,323,330	2,070,220
164	(931) Rents	82,115	8,188
165	TOTAL Operation (Enter Total of lines 151 thru 164)	27,596,327	27,490,424
166	Maintenance		
167	(935) Maintenance of General Plant	774,013	874,962
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	28,370,340	28,365,386
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	435,616,699	377,286,624

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employes on line 3, and show the number of such special construction employees in a footnote.

3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	/ /
2. Total Regular Full-Time Employees	1,832
3. Total Part-Time and Temporary Employees	0
4. Total Employees	1,832

FOOTNOTE DATA

Schedule Page: 321 Line No.: 78 Column: c

Account 557 includes $480.00 of the retail portion (PSCW account 558) of precertification costs in 2000.

Schedule Page: 321 Line No.: 98 Column: c

Account 573 includes $306,923 of the retail portion (PSCW account 578) of precertification costs in 2000.

Schedule Page: 322 Line No.: 151 Column: b

Included in this account for joint operations and overheads are Kewaunee credits in the amount of $2,433,456.26 billed to Wisconsin Power and Light and Madison Gas and Electric. This account is being used as designated by FERC on April 21, 1980 as a result of the FERC audit of the WPSC books for 1974-1978.

Schedule Page: 322 Line No.: 151 Column: c

Included in this account for joint plant operations and overheads are Kewaunee credits in the amount of $3,842,446 billed to Wisconsin Power & Light and Madison Gas & Electric. This account is being used as designated by FERC on April 21, 1980 as a result of the FERC audit of the WPSC books for 1974-1978.

Schedule Page: 322 Line No.: 152 Column: b

Included in this account for joint plant operations and overheads are Kewaunee credits in the amount of $347,201 for amounts billed to Wisconsin Power and Light and Madison Gas and Electric. This account is being used as designated by FERC on April 21,1980 as a result of the FERC audit for the period 1974-1978.

Schedule Page: 322 Line No.: 152 Column: c

Included in this account for joint plant operations and overheads are Kewaunee credits in the amount of $766,334 for amounts billed to Wisconsin Power & Light and Madison Gas & Electric. This account is being used as designated by FERC on April 21, 1980 as a result of the FERC audit for the period 1974-1978.

Schedule Page: 323 Line No.: 155 Column: b

Included in this account are charges and credits for joint plant operations and overheads, specifically charges for WPSC's share of Edgewater and Columbia in the amount of $3,234,277 and credits in the amounts of $526,994 and $14,192 for Kewaunee amounts billed to Wisconsin Power & Light and Madison Gas & Electric and West Marinette amounts billed to Marshfield Electric & Water Depts., respectively. This account is being used as a designated by FERC as a result of the FERC audit of the years 1974-1978.

Schedule Page: 323 Line No.: 155 Column: c

Included in this account are charges and credits for joint plant operations and overheads, specifically charges for WPSC's share of Edgewater and Columbia in the amount of $3,567,490 and credits in the amounts of $700,178 and $13,873 for Kewaunee amounts billed to Wisconsin Power & Light and Madison Gas & Electric and West Marinette amounts billed to Marshfield Electric & Water Depts., respectively. This account is being used as designated by FERC as a result of the FERC audit of the years 1974-1978.

Schedule Page: 323 Line No.: 158 Column: b

Included in this account are credits in the amount of $446,730 and $3,412 for Kewaunee joint plant operations and overheads billed to Wisconsin Power & Light, Madison Gas & Electric, West Marinette joint plant operations, and overheads billed to Marshfield Electric & Water Dept., respectively. This account is being used as designated by FERC as a result of the FERC audit for the year 1974-1978.

Schedule Page: 323 Line No.: 158 Column: c

Included in this account are credits in the amounts of $708,701 and $6,022 for Kewaunee joint plant operations and overheads billed to Wisconsin Power & Light and Madison Gas & Electric and West Marinette joint plant operations and overheads billed to Marshfield Electric & Water Dept., respectively. This account is being used as designated by FERC as a result of the FERC audit for the years 1974-1978.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

PURCHASED POWER (Account 555)
(Including power exchanges)

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 contractual 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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that 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 firm service which meets the definition of RQ service. For all transaction 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 expect 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 availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect 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.

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 service regardless 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 for each adjustment.

Line No.	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)
1	Aquilla Power	OS	1			
2	Alliant/Wisconsin Power & Light Co					
3	Other Service	OS				
4	Maintenance Energy (Exchange)	EX				
5	Cargill/Alliant	OS	1			
6	Commonwealth Edison Company					
7	Ameren Energy	OS				
8	Other Service	OS				
9	Cineregy Services Inc.	OS				
10	Consolidated Water Power Company	OS	1			
11	Diesel Generators					
12	Capacity Charge	SF				
13	Duke Energy	OS				
14	ENRON	OS	1			
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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 monnthly (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, enter NA in columns (d), (e) and (f). 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 megawatthours 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 (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
282,323				11,077,299		11,077,299	1
							2
5,150				155,762		155,762	3
	4,407	4,407					4
171,419				6,845,766		6,845,766	5
							6
138,294				5,061,477	6,058	5,067,535	7
212,807				6,097,427		6,097,427	8
200				8,400		8,400	9
26,830							10
				968,231		968,231	11
			4,017,115			4,017,115	12
11,608				867,935		867,935	13
50				1,200		1,200	14
3,041,407	4,519	4,519	9,702,115	79,999,149	292,089	89,993,353	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

PURCHASED POWER (Account 555)
(Including power exchanges)

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 contractual 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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that 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 firm service which meets the definition of RQ service. For all transaction 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 expect 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 availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect 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.

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 service regardless 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 for each adjustment.

Line No.	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)
1	Edison Mission	OS				
2	Georgia Pacific	OS				
3	Gensys (Dairyland Power Coop)	OS				
4	Madison Gas & Electric Company					
5	Other Service	OS				
6	Maintenance Energy (Exchange)	EX				
7	Kewaunee Unbalance	AD				
8	Manitoba Hydro	OS				
9	Northern States Power Company	LF				
10	Shanak Hydro	OS				
11	Robert Shanak Hydro	OS				
12	Tomahawk Power & Pulp	OS				
13	Mosinee Paper Company	OS				
14	Power Company of America	OS				
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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 monnthly (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, enter NA in columns (d), (e) and (f). 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 megawatthours 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 (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES MegaWatt Hours Received (h)	POWER EXCHANGES MegaWatt Hours Delivered (i)	COST/SETTLEMENT OF POWER Demand Charges ($) (j)	COST/SETTLEMENT OF POWER Energy Charges ($) (k)	COST/SETTLEMENT OF POWER Other Charges ($) (l)	COST/SETTLEMENT OF POWER Total (j+k+l) of Settlement ($) (m)	Line No.
59				1,385		1,385	1
151				9,985		9,985	2
20,400				700,984		700,984	3
							4
3,268				92,291		92,291	5
	112	112					6
300							7
655				13,860		13,860	8
1,842,905			4,485,000	37,811,019	-8,741	42,287,278	9
396				12,773		12,773	10
225				6,544		6,544	11
9,467				290,729		290,729	12
186				5,949		5,949	13
3				114		114	14
3,041,407	4,519	4,519	9,702,115	79,999,149	292,089	89,993,353	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

PURCHASED POWER (Account 555)
(Including power exchanges)

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 contractual 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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that 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 firm service which meets the definition of RQ service. For all transaction 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 expect 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 availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect 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.

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 service regardless 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 for each adjustment.

Line No.	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)
1	Kimberly Clark Corporation	OS				
2	Winnebago County Landfill	OS				
3	Stencil Farms	OS				
4	Tenaska Power	OS	1			
5	TransAlta	OS	1			
6	Western Area Power Authority	OS				
7	Wisconsin Electric Power Company	OS				
8	Wisconsin Power Pool Incorporated	OS				
9	Wisconsin River Power Company					
10	Long-Term Service	LU	2			
11	Out-of-Period Adjustments	AD	2			
12	Western Resources	OS				
13	American Transmission Co., LLC	OS				
14	Constellation Power Source	OS				
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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 monnthly (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, enter NA in columns (d), (e) and (f). 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 megawatthours 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 (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
250				6,867		6,867	1
18,149				830,767		830,767	2
42				1,136		1,136	3
1,575				70,438		70,438	4
1,636				50,168		50,168	5
925				18,375		18,375	6
105,487				3,050,693		3,050,693	7
11,250			1,200,000	320,295		1,520,295	8
							9
62,032				1,804,940		1,804,940	10
					-7,428	-7,428	11
685				19,200		19,200	12
					-48,850	-48,850	13
2,805				144,457		144,457	14
3,041,407	4,519	4,519	9,702,115	79,999,149	292,089	89,993,353	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

PURCHASED POWER (Account 555)
(Including power exchanges)

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 contractual 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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that 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 firm service which meets the definition of RQ service. For all transaction 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 expect 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 availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect 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.

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 service regardless 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 for each adjustment.

Line No.	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)
1	Northern Indiana Power Company	OS				
2	Reliant Energy	OS				
3	Split Rock	OS				
4	Oshkosh Correctional Institute	OS				
5	Karl Schmidt, Unisia, Inc.	OS				
6	Georgia Pacific	OS				
7	Rhinelander Paper Company	OS				
8	Gran Tek, Inc.	OS				
9	Agrilink Foods	OS				
10	Interchange (Net Total Adjustment)	AD				
11						
12						
13						
14						
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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 monnthly (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, enter NA in columns (d), (e) and (f). 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 megawatthours 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 (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
100				2,850		2,850	1
641				32,391		32,391	2
106,359				3,600,600	351,050	3,951,650	3
11				1,248		1,248	4
3				155		155	5
138				8,407		8,407	6
55				5,491		5,491	7
10				963		963	8
10				578		578	9
2,548							10
							11
							12
							13
							14
3,041,407	4,519	4,519	9,702,115	79,999,149	292,089	89,993,353	

FOOTNOTE DATA

Schedule Page: 326 Line No.: 3 Column: c

Not available in WPSC'S records

Schedule Page: 326 Line No.: 4 Column: c

Not available in WPSC'S records

Schedule Page: 326 Line No.: 7 Column: c

Not available in WPSC'S records

Schedule Page: 327 Line No.: 7 Column: l

Financial Losses

Schedule Page: 326 Line No.: 8 Column: c

Not available in WPSC'S records

Schedule Page: 326 Line No.: 9 Column: c

Not available in WPSC'S records

Schedule Page: 326 Line No.: 12 Column: c

Not available in WPSC'S records

Schedule Page: 326 Line No.: 13 Column: c

Not available in WPSC'S records

Schedule Page: 326.1 Line No.: 1 Column: c

Not available in WPSC'S records

Schedule Page: 326.1 Line No.: 2 Column: c

PURPA Authorized

Schedule Page: 326.1 Line No.: 5 Column: c

Not available in WPSC'S records

Schedule Page: 326.1 Line No.: 6 Column: c

Not available in WPSC'S records

Schedule Page: 326.1 Line No.: 8 Column: c

Non-FERC jurisdiction seller

Schedule Page: 326.1 Line No.: 9 Column: c

Not available in WPSC'S records

Schedule Page: 327.1 Line No.: 9 Column: l

Redispatch Energy	$93,000
Transmission Refund	(102,041)
Total	(8,741)

Schedule Page: 326.1 Line No.: 10 Column: c

PURPA authorized

Schedule Page: 326.1 Line No.: 11 Column: c

PURPA authorized

Schedule Page: 326.1 Line No.: 12 Column: c

PURPA authorized

Schedule Page: 326.1 Line No.: 13 Column: c

PURPA authorized

Schedule Page: 326.1 Line No.: 14 Column: c

PURPA authorized

Schedule Page: 326.2 Line No.: 1 Column: c

PURPA authorized

Schedule Page: 326.2 Line No.: 2 Column: c

PURPA authorized

Schedule Page: 326.2 Line No.: 3 Column: c

PURPA authorized

FOOTNOTE DATA

Schedule Page: 326.2 Line No.: 7 Column: c

Not available in WPSC'S records

Schedule Page: 326.2 Line No.: 8 Column: c

Non-FERC jurisdiction seller

Schedule Page: 326.2 Line No.: 9 Column: a

Wisconsin Public Service Corporation owns a 50% interest in Wisconsin River Power Company.

Schedule Page: 327.2 Line No.: 11 Column: l

Annual prior year true-up adjustment

Schedule Page: 326.2 Line No.: 13 Column: a

Wisconsin Public Service Corporation Investments LLC owns approximately 15% ownership interest in American Transmission Company.

Schedule Page: 327.2 Line No.: 13 Column: l

Redispatch purchase from Northern States Power, reimbursed by American Transmission Company.

Schedule Page: 326.3 Line No.: 1 Column: c

Not available in WPSC'S records

Schedule Page: 326.3 Line No.: 2 Column: c

Not available in WPSC'S records

Schedule Page: 326.3 Line No.: 3 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 3 Column: l

Mapp LRP Losses	$56,234
Transmission Charges	$294,816
Total	$351,050

Schedule Page: 326.3 Line No.: 4 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 4 Column: k

Voluntary curtailable load

Schedule Page: 326.3 Line No.: 5 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 5 Column: k

Voluntary curtailable load

Schedule Page: 326.3 Line No.: 6 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 6 Column: k

Voluntary curtailable load

Schedule Page: 326.3 Line No.: 7 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 7 Column: k

Voluntary curtailable load

Schedule Page: 326.3 Line No.: 8 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 8 Column: k

Voluntary curtailable load

Schedule Page: 326.3 Line No.: 9 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 9 Column: k

Voluntary curtailable load

Schedule Page: 327.3 Line No.: 10 Column: g

FOOTNOTE DATA

The total for this column is not picking up this number. Therefore the column total should be $3,041,407.

This number is derived by:

```
   $3,038,859
        2,548
   $3,041,407
```

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
LF - for Long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. 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.
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Alliant	Alliant	Central Wisconsin Cooperative	AD
2	Agriculture Environment Services	N/A	N/A	LF
3	Combined Locks Energy Center	N/A	N/A	LF
4	Madison Gas & Electric	Wisconsin Electric Power	Madison Gas & Electric	LF
5	Madison Gas & Electric	Wisconsin Electric Power	Madison Gas & Electric	AD
6	Stratford Water & Electric	Wisconsin Public Service Corp	Stratford Water & Electric	LF
7	Stratford Water & Electric	Wisconsin Public Service Corp	Stratford Water & Electric	AD
8	Washington Island Coop	Wisconsin Public Service Corp	Washington Island Coop	LF
9	Washington Island Coop	Wisconsin Public Service Corp	Washington Island Coop	AD
10	Wisconsin Public Power Inc	Wisconsin Public Service Corp	Wisconsin Public Power Inc	LF
11	Wisconsin Public Power Inc	Wisconsin Public Service Corp	Wisconsin Public Power Inc	AD
12	Wisconsin Rapids Water & Light	Northern States Power Co	Wisconsin Rapids Water & Light	LF
13	Wisconsin Rapids Water & Light	Northern States Power Co	Wisconsin Rapids Water & Light	AD
14				
15				
16				
17				
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions reffered to as 'wheeling')

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless 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 for each adjustment.
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.
5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
	N/A	N/A				1
	N/A	N/A				2
	N/A	N/A				3
	N/A	N/A				4
	N/A	N/A				5
	N/A	N/A				6
	N/A	N/A				7
	N/A	N/A				8
	N/A	N/A				9
	N/A	N/A				10
	N/A	N/A				11
	Multiple Interconn.	Multiple Interconn.	60			12
	N/A	N/A				13
						14
						15
						16
						17
			60	0	0	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions reffered to as 'wheeling')

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	(Other Charges) ($) (m)	Total Revenues ($) (k+l+m) (n)	Line No.
		905	905	1
		6,210	6,210	2
		5,096	5,096	3
		159,104	159,104	4
		-5,728	-5,728	5
		45,060	45,060	6
		-4,375	-4,375	7
		18,348	18,348	8
		-3,357	-3,357	9
		13,644	13,644	10
		2,307	2,307	11
69,000			69,000	12
		21,600	21,600	13
				14
				15
				16
				17
69,000	**0**	**258,814**	**327,814**	

FOOTNOTE DATA

Schedule Page: 329 Line No.: 1 Column: e

Original Volume 4

Schedule Page: 330 Line No.: 1 Column: m

Transmission Charges Refund.

Schedule Page: 328 Line No.: 2 Column: d

Contract is on going as long as customer desires service.

Schedule Page: 329 Line No.: 2 Column: e

WPS Resources Operating Companies, Original Volume No. 1

Schedule Page: 330 Line No.: 2 Column: m

Distribution and Dynamic Scheduling Charges.

Schedule Page: 328 Line No.: 3 Column: d

Contract is on going as long as customer desires service.

Schedule Page: 329 Line No.: 3 Column: e

WPS Resources Operating Companies, Original Volume No. 1

Schedule Page: 330 Line No.: 3 Column: m

Dynamic Scheduling Charges.

Schedule Page: 328 Line No.: 4 Column: d

Contract termination date is 08/31/2003

Schedule Page: 329 Line No.: 4 Column: e

WPS Resources Operating Companies, Original Volume No. 1

Schedule Page: 330 Line No.: 4 Column: m

Distribution and Dynamic Scheduling Charges.

Schedule Page: 329 Line No.: 5 Column: e

WPS Resources Operating Companies, Original Volume No. 1

Schedule Page: 330 Line No.: 5 Column: m

Transmission Charges Refund.

Schedule Page: 328 Line No.: 6 Column: d

Contract is on going with 5 years written notice to terminate.

Schedule Page: 329 Line No.: 6 Column: e

WPS Resources Operating Companies, Original Volume No. 1

Schedule Page: 330 Line No.: 6 Column: m

Distribution Charges.

Schedule Page: 329 Line No.: 7 Column: e

WPS Resources Operating Companies, Original Volume No. 1

Schedule Page: 330 Line No.: 7 Column: m

Transmission Charges Refund.

Schedule Page: 328 Line No.: 8 Column: d

Contract is on going with 5 years written notice to terminate.

Schedule Page: 329 Line No.: 8 Column: e

WPS Resources Operating Companies, Original Volume No. 1

Schedule Page: 330 Line No.: 8 Column: m

Distribution Charges.

Schedule Page: 329 Line No.: 9 Column: e

WPS Resources Operating Companies, Original Volume No. 1

Schedule Page: 330 Line No.: 9 Column: m

Transmission Charges Refund.

Schedule Page: 328 Line No.: 10 Column: d

Contract is on going with 5 years written notice to terminate.

FOOTNOTE DATA

Schedule Page: 329 Line No.: 10 Column: e

WPS Resources Operating Companies, Original Volume No. 1

Schedule Page: 330 Line No.: 10 Column: m

Distribution and Dynamic Scheduling Charges.

Schedule Page: 329 Line No.: 11 Column: e

WPS Resources Operating Companies, Original Volume No. 1

Schedule Page: 330 Line No.: 11 Column: m

Transmission Charges Refund.

Schedule Page: 328 Line No.: 12 Column: d

Contract termination date is 04/30/2002

Schedule Page: 329 Line No.: 12 Column: e

Original Volume 4

Schedule Page: 329 Line No.: 13 Column: e

Original Volume 4

Schedule Page: 330 Line No.: 13 Column: m

Transmission Charges Refund.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
2. In column (a) report each company or public authority that provide 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.
3. Provide in column (a) subheadings and classify transmission service purchased form other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
4. Report in columns (b) and (c) the total Megawatthours received and delivered by the provider of the transmission service.
5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide 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 (f). Report in column (9) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission tosses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19. Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Magawatt-hours Received	Magawatt-hours Delivered	Demand Charges ($)	Energy Charges ($)	Other Charges ($)	Total Cost of Transmission ($)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Received power						
2	from wheeler:						
3	American Transmission	772,231	769,352	25,134,364	3,026	1,313,998	26,451,388
4	Company						
5							
6	Northern States					10,389	10,389
7	Power Company						
8	Mid American Power Pool	82,676	82,676		-553	771	218
9							
10	Commonwealth						
11	Edison	227,845	223,502	313,345	18,910	44,494	376,749
12	Subtotal	1,082,752	1,075,530	25,447,709	21,383	1,369,652	26,838,744
13							
14	Delivered Power						
15	to Wheeler:						
16							
	TOTAL	1,137,916	1,130,286	25,447,709	66,354	1,374,910	26,888,973

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
2. In column (a) report each company or public authority that provide 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.
3. Provide in column (a) subheadings and classify transmission service purchased form other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
4. Report in columns (b) and (c) the total Megawatthours received and delivered by the provider of the transmission service.
5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide 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 (f). Report in column (9) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission tosses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19. Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Magawatt-hours Received	Magawatt-hours Delivered	Demand Charges ($)	Energy Charges ($)	Other Charges ($)	Total Cost of Transmission ($)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2	American Transmission	55,006	54,598		44,429	5,062	49,491
3	Company						
4							
5	Commonwealth						
6	Edison	111	111		526	68	594
7							
8							
9							
10							
11							
12							
13	Illinois Power	47	47		16	28	44
14	North American Electric					100	100
15	Reliability Council						
16	Subtotal	55,164	54,756		44,971	5,258	50,229
	TOTAL	1,137,916	1,130,286	25,447,709	66,354	1,374,910	26,888,973

FOOTNOTE DATA

Schedule Page: 332 Line No.: 3 Column: a

Wisconsin Public Service Investments LLC owns approximately a 15% ownership interest in American Transmission Company.

Schedule Page: 332 Line No.: 3 Column: f

Ancillary Services

Schedule Page: 332 Line No.: 6 Column: f

Ancillary Services

Schedule Page: 332 Line No.: 8 Column: e

Includes a Time-Value refund for MAPP schedule F transmission service billed without a service agreement on file.
MAPP-Mid American Power Pool.

Schedule Page: 332 Line No.: 8 Column: f

Ancillary Services

Schedule Page: 332 Line No.: 11 Column: f

Ancillary Services

Schedule Page: 332.1 Line No.: 2 Column: a

Wisconsin Public Service Investments LLC owns approximately a 15% ownership interest in American Transmission Company.

Schedule Page: 332.1 Line No.: 2 Column: f

Ancillary Services

Schedule Page: 332.1 Line No.: 6 Column: a

Energy flowed through Wisconsin Electric Power Company.

Schedule Page: 332.1 Line No.: 6 Column: f

Ancillary Services

Schedule Page: 332.1 Line No.: 13 Column: a

Energy flowed thru Wisconsin Electric Power Company.

Schedule Page: 332.1 Line No.: 13 Column: f

Ancillary Services

Schedule Page: 332.1 Line No.: 14 Column: a

NERC-North American Electric Reliability Council

Schedule Page: 332.1 Line No.: 14 Column: f

TSIN Registration for 10/01 thru 10/02

Schedule Page: 332.1 Line No.: 15 Column: a

NERC-North American Electric Reliability Council

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	122,460
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	624,783
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	576,087
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < $5,000	
6		
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46	TOTAL	1,323,330

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) 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)	Amortization of Limited Term Electric Plant (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant	16,073			16,073
2	Steam Product Plant	16,896,437	399,992		17,296,429
3	Nuclear Production Plant	13,645,685	463,175		14,108,860
4	Hydraulic Production Plant-Conventional	795,221			795,221
5	Hydraulic Production Plant-Pumped Storage				
6	Other Production Plant	4,173,677			4,173,677
7	Transmission Plant				
8	Distribution Plant	18,031,861	347,612		18,379,473
9	General Plant	1,553,624	232		1,553,856
10	Common Plant-Electric	5,749,098	1,670,354		7,419,452
11	TOTAL	60,861,676	2,881,365		63,743,041

B. Basis for Amortization Charges

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	3021	483	30.00		3.33		
13	3033	1,196	3.00		33.33		
14	3035	4,003	5.00		20.00		
15	3037	82	7.00		14.29		
16	3100	292	50.00		2.00		
17	3100-Solely Owned	65,658	49.00	-42.00	2.90	R3	
18	3110-Edgewater	2,444	42.00	-54.00	3.67		
19	3110-Columbia	18,891	44.00	-25.00	2.84		
20	3112	1	4.00		25.00		
21	3120-Solely Owned	260,897	37.00	-10.00	2.97	S1	
22	3120-Jointly Owned	84,993	36.00	-7.00	2.97		
23	3122	1,344	25.00	3.00	3.88		
24	3123	1,951	25.00	10.00	3.60	S0	
25	3124	25,388	25.00	15.00	3.40	R2	
26	312X	1,183	20.00	-7.00	5.35		
27	312y	5,575	10.00		10.00		
28	3140-Solely Owned	58,058	50.00	1.00	1.98	L3	
29	3140-Edgewater	3,371	48.00	-7.00	2.23		
30	3140-Columbia	15,502	45.00	-4.00	2.31		
31	3150-Solely Owned	37,252	40.00	-8.00	2.70	R2.5	
32	3150-Edgewater	3,032	46.00	-5.00	2.28		
33	3150-Columbia	5,434	43.00	-5.00	2.44		
34	3160-Solely Owned	12,268	35.00	-4.00	2.97	R1.5	
35	3160-Jointly Owned	2,606	25.00		4.00		
36	3310	3,371	55.00	-434.00	9.71	L0	
37	3320	11,373	60.00	-10.00	1.83	S3	
38	3330	7,165	55.00	-2.00	1.85	R1	
39	3340	4,290	40.00	-13.00	2.83	L1	
40	3350	156	40.00	-35.00	3.38	SC	
41	3360	25	55.00	-10.00	2.00	L4	
42	3410	6,071	39.00	-5.00	2.69	R4	
43	3420	2,387	34.00	-4.00	3.06	R3	
44	3440	105,798	38.00	-1.00	2.66	R2.5	
45	3450	4,020	36.00	-13.00	3.14	SO	
46	3460	123	35.00	-1.00	2.89	R2.5	
47	3602	820	65.00		1.54	R3	
48	3610	3	37.00	-20.00	3.24	L3	
49	3620	69,914	34.00	-4.00	3.06	R2.5	
50	3640	83,123	45.00	-49.00	3.31	L0	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	3650	75,800	50.00	10.00	1.80	L0	
13	3660	4,794	60.00		1.67	R1	
14	3670	75,121	40.00	5.00	2.38	R2.5	
15	3680	160,758	29.00	-8.00	3.72	S1.5	
16	3691	13,341	33.00	-31.00	3.97	R1	
17	3692	82,517	40.00	1.00	2.48	R1.5	
18	3700	26,206	30.00	1.00	3.30	R1.5	
19	3702	11,517	15.00		6.67		
20	3710	8,197	21.00		4.76	SC	
21	3730	9,567	24.00	-13.00	4.71	L2	
22	3900	5,747	42.00	-2.00	2.43	L1	
23	3911	617	20.00		5.00		
24	3912	2,298	5.00		20.00		
25	3913	484	5.00		20.00		
26	3921	97	13.00	9.00	7.00		
27	3930		20.00		5.00		
28	3940	3,132	20.00		5.00		
29	3950	5,524	20.00		5.00		
30	3970	8,123	17.00		5.88	L0	
31	3980	32	15.00		6.67		
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FOOTNOTE DATA

Schedule Page: 337 Line No.: 20 Column: a

Fly Ash Site Improvements

Schedule Page: 337 Line No.: 23 Column: a

Jointly owned unit trains

Schedule Page: 337 Line No.: 24 Column: a

Plant Computer

Schedule Page: 337 Line No.: 25 Column: a

Solely owned unit trains

Schedule Page: 337 Line No.: 26 Column: a

Fly Ash Site

Schedule Page: 337 Line No.: 27 Column: a

Nox

Schedule Page: 337 Line No.: 47 Column: a

Line Easements

Schedule Page: 337.1 Line No.: 16 Column: a

Overhead Services

Schedule Page: 337.1 Line No.: 17 Column: a

Underground Services

Schedule Page: 337.1 Line No.: 19 Column: a

Automatic Meter reading devices

Schedule Page: 337.1 Line No.: 23 Column: a

Office Furniture & Fixtures

Schedule Page: 337.1 Line No.: 24 Column: a

Computers-PC

Schedule Page: 337.1 Line No.: 25 Column: a

Data handling Equipment

Schedule Page: 337.1 Line No.: 26 Column: a

Vehicles Jointly Owned

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges account. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425): Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions: Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or $1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	MISCELLANEOUS AMORTIZATION (425)	
2	WFL Goodwill	676,160
3	TOTAL - 425	676,160
4		
5	DONATIONS (426.1)	
6	Donations	220
7	Land donation to the Wisconsin DNR	2,008,200
8	TOTAL - 426.1	2,008,420
9		
10	KEY EXECUTIVE LIFE INSURANCE (426.2)	
11	Northwestern Mutual Life-interest,renewal prems,etc.	-856,975
12	TOTAL - 426.2	-856,975
13		
14	PENALTIES (426.3)	70
15	TOTAL - 426.3	70
16		
17	EXP FOR CERTAIN CIVIL, POLITICAL & REL ACT (426.4)	
18	Memberships	136,852
19	Employee Wages	71,495
20	Legal & Professional Services	45,042
21	Contracted Labor	64,211
22	Other Invoices	71,853
23	Miscellaneous Invoices	43,366
24	TOTAL - 426.4	432,819
25		
26	OTHER DEDUCTIONS (426.5)	
27	Expense Accounts-Related Spouses Expenses	525
28	WFL Expensed Transaction Cost	-16,873
29	Unrealized Loss from Non Hedge Derivatives	37,097
30	TOTAL - 426.5	20,749
31		
32	OTHER INTEREST EXPENSE (431)	
33	Commercial Paper - 1.90% - 6.63%, Ave. 4.41%	2,140,250
34	Interest Expense Deferred Compensation Reserve	1,425,582
35	Interest Expense Key Executive Life Insurance	1,174,959
36	Budget Balance Interest	48,425
37	Interest on Customer Deposits	15,392
38	Interest on Tax Adjustments	2,847
39	Interest Expense - Polsky	4,418,719
40	Other - Various Rates	19,465
41	TOTAL - 431	9,245,639

FOOTNOTE DATA

Schedule Page: 340 Line No.: 2 Column: b

The contra account charged is 186035. For WFL amortization refer to the Notes to Financial Statements, Note 6, Acquisitions and Sales of Assets.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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 format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Federal Energy Regulatory Commission		568,545	568,545	
2					
3	Public Service Commission of Wisconsin	398,073	440,125	838,198	
4					
5	Michigan Public Service Commission	-586	38,229	37,643	
6					
7	SEC & Others		23,863	23,863	
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46	TOTAL	397,487	1,070,762	1,468,249	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) 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			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
Department (f)	Account No. (g)	Amount (h)	(i)	(j)	(k)	(l)	
							1
							2
Electric	928	1,227,614					3
							4
							5
Gas	928	240,635					6
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							8
Nonutility	928						9
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		1,468,249					46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects.(Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:
(1) Generation
a. hydroelectric
i. Recreation fish and wildlife
ii Other hydroelectric
b. Fossil-fuel steam
c. Internal combustion or gas turbine
d. Nuclear
e. Unconventional generation
f. Siting and heat rejection
(3) Transmission
a. Overhead
b. Underground
(4) Distribution
(5) Environment (other than equipment)
(6) Other (Classify and include items in excess of $5,000.)
(7) Total Cost Incurred
B. Electric, R, D & D Performed Externally:
(1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		Electric:
2	B(1)	Electric Power Research Institute R&D Program
3	B(4)	U of W Foundation - R&D Center for By-Products Utilization
4	B(4)	Design Capacity Recovery (1)
5		Adjustment/Reclassification
6		Misc Others (2)
7		Gas:
8		Company Gas Research & Development
9		
10	TOTAL	
11		
12		
13		
14		
15		
16		
17		(1) This project was charged to R&D in error
18		this will be corrected in Jan. 2002.
19		
20		(2) Of the Total Misc.- Other $165,134
21		was charged to R&D in error. This will
22		be corrected in Jan 2002.
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute
(3) Research Support to Nuclear Power Groups
(4) Research Support to Others (Classify)
(5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing $5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under $5,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D &D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
	898,518	Misc	898,518		2
	24,013	500/510	24,013		3
	76,116	Misc	76,116		4
	-16,484	Misc	-16,484		5
	165,266	Misc	165,266		6
					7
					8
					9
	1,147,429		1,147,429		10
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total 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.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	19,446,380		
4	Transmission	-22,668		
5	Distribution	12,293,432		
6	Customer Accounts	8,272,094		
7	Customer Service and Informational	4,244,298		
8	Sales	14,783		
9	Administrative and General	11,029,904		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	55,278,223		
11	Maintenance			
12	Production	13,244,760		
13	Transmission			
14	Distribution	6,767,783		
15	Administrative and General			
16	TOTAL Maint. (Total of lines 12 thru 15)	20,012,543		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	32,691,140		
19	Transmission (Enter Total of lines 4 and 13)	-22,668		
20	Distribution (Enter Total of lines 5 and 14)	19,061,215		
21	Customer Accounts (Transcribe from line 6)	8,272,094		
22	Customer Service and Informational (Transcribe from line 7)	4,244,298		
23	Sales (Transcribe from line 8)	14,783		
24	Administrative and General (Enter Total of lines 9 and 15)	11,029,904		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	75,290,766	4,475,572	79,766,338
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply	208,903		
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution	8,829,989		
34	Customer Accounts	5,368,561		
35	Customer Service and Informational	1,997,405		
36	Sales	50,961		
37	Administrative and General	5,762,910		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	22,218,729		
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	2,411,336		
46	Administrative and General			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	2,411,336		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Total Operation and Maintenance			
49	Production-Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production-Natural Gas (Including Expl. and Dev.) (Total lines 29,			
51	Other Gas Supply (Enter Total of lines 30 and 42)	208,903		
52	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)	11,241,325		
55	Customer Accounts (Line 34)	5,368,561		
56	Customer Service and Informational (Line 35)	1,997,405		
57	Sales (Line 36)	50,961		
58	Administrative and General (Lines 37 and 46)	5,762,910		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	24,630,065	1,950,929	26,580,994
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	99,920,831	6,426,501	106,347,332
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	17,314,575	951,898	18,266,473
66	Gas Plant	4,395,962	535,918	4,931,880
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	21,710,537	1,487,816	23,198,353
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)			
74	Other Accounts (Specify):	7,588,013	2,261,001	9,849,014
75	Clearing Accounts and the Net Movement of Co-tenant Payroll	10,175,318	-10,175,318	
76				
77				
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87				
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89				
90				
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92				
93				
94				
95	TOTAL Other Accounts	17,763,331	-7,914,317	9,849,014
96	TOTAL SALARIES AND WAGES	139,394,699		139,394,699

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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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	11,126,103	8,547,674	2,578,429
Land & Land Rights	2,591,488	1,992,987	598,501
Structure and Improvements	42,247,734	32,472,261	9,775,473
Office Furniture	30,756,688	23,655,504	7,101,184
Transportation Equipment	37,512,382	28,831,673	8,680,709
Stores Equipment	1,926,373	1,481,200	455,173
Tools, Shop & Garage Equipment	2,157,137	1,659,314	497,823
Laboratory Equipment	272,406	209,554	62,852
Power Operated Equipment	6,562,882	5,047,439	1,515,443
Communication Equipment	13,634,474	10,479,388	3,155,086
Miscellaneous Equipment	216,826	166,736	50,090
Total Common Plant	149,004,491	114,543,729	34,460,762
COMMON UTILITY PLANT FUTURE USE	0	0	0
COMMON UTILITY CWIP	21,147,170	16,227,464	4,919,706

ACCUMULATED PROVISION FOR DEPRECIATION		
Balance, Beginning of Year		52,626,337
Depreciation accruals charged to:		
Depreciation Expense	7,471,779	
Transportation Equipment Expense	2,845,793	
		10,317,572
Net Charges for Plant Retired:		
Book Cost of Plant Retired	3,450,285	
Cost of Removal	152,081	
Salvage -Credit	(292,279)	
		3,310,087
Adjustments/Re-classification - Credits		4,734,310
Balance, End of Year		64,368,132

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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.

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION

	Accruals for the year	Balance End of year
Electric Department	5,749,098	49,638,431
Gas Department	1,722,681	14,729,701
Totals	7,471,779	64,368,132

ACCUMULATED PROVISION FOR AMORTIZATION

Balance, Beginning of Year		971,548
Amortization accruals charged to:		
Amortization Expense	2,175,099	
Net Charges for Plant Retired:		
Book Cost of plant Retired	5,934	
Cost of Removal	0	
Salvage-Credits	0	
Adjustments/Reclassfications - Credits	0	
Balance, End of Year		3,140,713

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR AMORTIZATION

	Accruals for the year	Balance End of year
Electric Department	1,670,354	2,413,271
Gas Department	504,745	727,442
Totals	2,175,099	3,140,713

Basis for common plant allocation: Each state's common plant in service, construction work in progress, utility plant held for future use, depreciation and amortization expenses, and accumulated depreciation and amortization reserves are allocated to utilities within the state based on operating payroll.
Common plant operation and maintenance charges are not separately accounted for and therefore not available.

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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.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	10,236,773
3	Steam	8,179,997	23	Requirements Sales for Resale (See instruction 4, page 311.)	1,580,626
4	Nuclear	1,480,429	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	801,478
5	Hydro-Conventional	253,475	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	25,927
7	Other	314,147	27	Total Energy Losses	617,429
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	13,262,233
9	Net Generation (Enter Total of lines 3 through 8)	10,228,048			
10	Purchases	3,041,407			
11	Power Exchanges:				
12	Received	4,519			
13	Delivered	4,519			
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses	-7,222			
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	13,262,233			

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MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) the system's energy output for each month such that the total on Line 41 matches the total on Line 20.
3. Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on Line 24. include in the monthly amounts any energy losses associated with the sales so that the total on Line 41 exceeds the amount on Line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales for Resale.
4. Report in column (d) the system's monthly maximum megawatt Load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c)
5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirments Sales for Resale & Associated Losses (c)	MONTHLY PEAK Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,158,889	91,408	1,576	4	1800
30	February	1,035,982	69,948	1,524	1	1900
31	March	1,078,666	53,593	1,485	5	1900
32	April	994,855	55,241	1,381	2	2000
33	May	1,045,390	59,086	1,434	17	1200
34	June	1,086,735	53,695	1,759	26	1400
35	July	1,226,442	73,254	1,909	31	1500
36	August	1,252,409	73,582	2,014	8	1600
37	September	1,054,491	51,445	1,591	7	1200
38	October	1,133,789	80,823	1,484	30	1800
39	November	1,055,395	65,655	1,553	28	1800
40	December	1,139,190	91,380	1,610	19	1800
41	TOTAL	13,262,233	819,110			

FOOTNOTE DATA

Schedule Page: 401 Line No.: 7 Column: b

Includes 519 Megawatts Hours from the Glenmore Wind Turbines and 16,793 Megawatts Hours from the Lincoln Wind Turbines. These turbines are part of the DEO-EPRI Wind Turbine Verification Program. Also includes 2707 Megawatts Hours from diesel generators leases June, July and August.

Schedule Page: 401 Line No.: 29 Column: d

The system's monthly maximum integrated megawatt load during the traditional peak time period. This footnote is applicable to rows 29-40 in column d.

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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, and 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 37) and average cost per unit of fuel burned (Line 40) must be consistent with charges to expense accounts 501 and 547 (Line 41) as show on Line 19. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: *Pulliam 3* (b)			Plant Name: *Pulliam 4* (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Steam			Steam		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1943			1947		
4	Year Last Unit was Installed	1943			1947		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	30.00			30.00		
6	Net Peak Demand on Plant - MW (60 minutes)	0			0		
7	Plant Hours Connected to Load	4508			6297		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	27			29		
10	When Limited by Condenser Water	29			27		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	67837000			100384000		
13	Cost of Plant: Land and Land Rights	33027			33027		
14	Structures and Improvements	1429243			1499674		
15	Equipment Costs	12376608			11712289		
16	Total Cost	13838878			13244990		
17	Cost per KW of Installed Capacity (line 5)	461.2959			441.4997		
18	Production Expenses: Oper, Supv, & Engr	2733			3849		
19	Fuel	1341696			1967996		
20	Coolants and Water (Nuclear Plants Only)	0			0		
21	Steam Expenses	322147			445623		
22	Steam From Other Sources	0			0		
23	Steam Transferred (Cr)	0			0		
24	Electric Expenses	79823			81794		
25	Misc Steam (or Nuclear) Power Expenses	19466			23743		
26	Rents	0			0		
27	Allowances	0			0		
28	Maintenance Supervision and Engineering	4147			2414		
29	Maintenance of Structures	8400			3307		
30	Maintenance of Boiler (or reactor) Plant	557033			452184		
31	Maintenance of Electric Plant	1274500			103874		
32	Maintenance of Misc Steam (or Nuclear) Plant	6202			1501		
33	Total Production Expenses	3616147			3086285		
34	Expenses per Net KWh	0.0533			0.0307		
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	55679	0	42244	81980	0	58549
38	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8819	0	1007	8828	0	1007
39	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	19.380	0.000	4.660	17.990	0.000	4.660
40	Average Cost of Fuel per Unit Burned	20.560	0.000	4.660	20.680	0.000	4.660
41	Average Cost of Fuel Burned per Million BTU	1.156	0.000	4.632	1.162	0.000	4.624
42	Average Cost of Fuel Burned per KWh Net Gen	0.017	0.000	0.071	0.018	0.000	0.070
43	Average BTU per KWh Net Generation	15223.000	0.000	0.000	15119.000	0.000	0.000

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)*(Continued)*

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 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "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 5* (d)	Plant Name: *Pulliam 6* (e)	Plant Name: *Pulliam 7* (f)	Line No.
Steam	Steam	Steam	1
Conventional	Conventional	Conventional	2
1949	1951	1958	3
1949	1951	1958	4
50.00	62.50	75.00	5
0	0	0	6
8263	8143	6508	7
0	0	0	8
50	72	87	9
51	69	87	10
0	0	0	11
285417000	444182000	442322000	12
55044	68806	82567	13
3328638	2856804	4305901	14
20674193	25015060	33247494	15
24057875	27940670	37635962	16
481.1575	447.0507	501.8128	17
1771	3832	3330	18
4520995	6612221	6242056	19
0	0	0	20
370511	370763	395888	21
0	0	0	22
0	0	0	23
26751	26854	27101	24
2630	20880	6080	25
0	0	0	26
0	0	0	27
1971	2297	1851	28
2463	2317	8027	29
183226	244480	228683	30
21934	51705	726223	31
360	882	2058	32
5132612	7336231	7641297	33
0.0180	0.0165	0.0173	34

Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	Line No.
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	35
206915	0	61959	301182	0	93594	277135	0	90472	36
8806	0	1007	8801	0	1008	8825	0	1009	37
17.990	0.000	4.480	17.990	0.000	4.780	17.990	0.000	5.370	38
20.510	0.000	4.480	20.470	0.000	4.780	20.770	0.000	5.370	39
1.155	0.000	4.454	1.154	0.000	4.746	1.168	0.000	5.322	40
0.015	0.000	0.058	0.014	0.000	0.058	0.013	0.000	0.060	41
13089.000	0.000	0.000	12243.000	0.000	0.000	11348.000	0.000	0.000	42
									43

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)*(Continued)*

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 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "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: *Total-Pulliam* (f)			Line No.
Steam						Steam			1
Conventional						Conventional			2
1964						1927			3
1964						1964			4
125.00			0.00			372.50			5
0			0			0			6
7851			0			8760			7
0			0			0			8
136			0			401			9
133			0			396			10
0			0			154			11
895215000			0			2235357000			12
137612			0			410083			13
5640266			0			19060526			14
45724281			0			148749924			15
51502159			0			168220533			16
412.0173			0.0000			451.5987			17
2059			1667658			1685233			18
11112321			0			31797245			19
0			0			0			20
389556			1784706			4079194			21
0			0			0			22
0			0			0			23
27082			552628			822033			24
2137			1093126			1168062			25
0			0			0			26
0			0			0			27
6571			686805			706056			28
18646			584632			627792			29
1048477			1585230			4299313			30
179059			382698			2739993			31
2937			397273			411213			32
12788845			8734756			48336134			33
0.0143			0.0000			0.0216			34
Coal	Oil	Gas				Coal	Oil	Gas	35
Tons	BBRL	MCF				Tons	BBRL	MCF	36
522983	0	69933	0	0	0	1444508	0	343761	37
8808	0	1008	0	0	0	8811	0	1008	38
17.990	0.000	5.540	0.000	0.000	0.000	17.990	0.000	4.960	39
20.510	0.000	5.540	0.000	0.000	0.000	20.560	0.000	4.960	40
1.155	0.000	5.492	0.000	0.000	0.000	1.158	0.000	4.924	41
0.012	0.000	0.057	0.000	0.000	0.000	0.013	0.000	0.061	42
10452.000	0.000	0.000	0.000	0.000	0.000	11676.000	0.000	0.000	43

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)*(Continued)*

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 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "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 1* (d)	Plant Name: *Weston 2* (e)	Plant Name: *Weston 3* (f)	Line No.
Steam	Steam	Steam	1
Conventional	Conventional	Conventional	2
1954	1960	1981	3
1954	1960	1981	4
60.00	75.00	321.60	5
0	0	0	6
8401	8349	7314	7
0	0	0	8
62	88	340	9
66	88	336	10
0	0	0	11
364006000	622960000	2132318000	12
142008	177510	2459828	13
3175615	2682437	41092718	14
20910117	24978645	213418095	15
24227740	27838592	256970641	16
403.7957	371.1812	799.0381	17
111402	136354	257410	18
5258537	7503310	24299466	19
0	0	0	20
340743	340179	688203	21
0	0	0	22
0	0	0	23
88410	107079	173838	24
118426	150551	394741	25
0	0	0	26
0	0	0	27
47145	34110	113679	28
63801	43715	304589	29
449758	548969	3501294	30
327513	33173	1763816	31
3001	-4060	61583	32
6808736	8893380	31558619	33
0.0187	0.0143	0.0148	34

Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	35
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	36
269981	0	42004	389065	0	46655	1255044	0	64390	37
8635	0	1009	8631	0	1011	8634	0	1011	38
16.560	43.490	5.320	16.560	43.490	5.530	17.370	0.000	5.350	39
18.650	26.460	5.320	18.620	29.400	5.530	19.090	0.000	5.350	40
1.065	4.581	5.274	1.064	5.072	5.469	1.084	0.000	5.377	41
0.014	0.000	0.070	0.012	0.000	0.061	0.011	0.000	0.065	42
13107.000	0.000	0.000	11010.000	0.000	0.000	10393.000	0.000	0.000	43

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)*(Continued)*

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 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "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-Common* (d)	Plant Name: *Plant Total-Weston* (e)	Plant Name: *Kewaunee-Total* (f)	Line No.
	Steam	Nuclear	1
	Conventional	Conventional	2
	1954	1974	3
	1981	1974	4
0.00	456.60	535.00	5
0	0	0	6
0	8760	0	7
0	0	0	8
0	490	537	9
0	490	532	10
0	149	421	11
0	3119284000	3461717000	12
0	2779346	1058633	13
0	46950770	49872377	14
0	259306856	339357498	15
0	309036972	390288508	16
0.0000	676.8221	729.5112	17
1984181	2489346	10998786	18
0	37061313	15672570	19
0	0	24546	20
483618	1852743	11782910	21
0	0	0	22
0	0	0	23
143089	512415	529611	24
1362333	2026050	19279147	25
0	0	2432	26
0	0	0	27
603405	798339	4315567	28
156526	568631	861793	29
1153171	5653191	20252027	30
160201	2284703	12791313	31
255580	316104	4526655	32
6302104	53562835	101037357	33
0.0000	0.0172	0.0292	34

Coal	Oil	Gas	Coal	Oil	Gas	Nuclear			35
Tons	BBLS	MCF	Tons	BBLS	MCF	MWD			36
0	0	0	1970183	0	75599	457270	0	0	37
0	0	0	8633	0	1010	82	0	0	38
0.000	0.000	0.000	17.250	43.490	5.400	59.450	0.000	0.000	39
0.000	0.000	0.000	18.930	27.300	5.400	34.420	0.000	0.000	40
0.000	0.000	0.000	1.077	4.704	5.341	0.420	0.000	0.000	41
0.000	0.000	0.000	0.012	0.000	0.065	0.000	0.000	0.000	42
0.000	0.000	0.000	10833.000	0.000	0.000	10820.000	0.000	0.000	43

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)*(Continued)*

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 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "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: *Kew-WPS* (d)	Plant Name: *Columbia 1& 2* (e)	Plant Name: *Edgewater 4* (f)	Line No.
Nuclear	Steam	Steam	1
Conventional	Conventional	Conventional	2
1974	1975	1969	3
1974	1978	1969	4
221.00	335.20	105.80	5
0	0	0	6
7011	0	0	7
0	0	0	8
316	352	108	9
313	343	106	10
0	0	0	11
1480429000	2251387000	573969000	12
624626	583437	647265	13
29461741	18968223	2461875	14
202475373	99604309	21764466	15
232561740	119155969	24873606	16
1052.3156	355.4772	235.1002	17
5380487	305563	103773	18
6726529	24275334	7206576	19
11283	0	0	20
6527143	935807	293382	21
0	0	0	22
0	0	0	23
246393	384826	111924	24
8852860	781800	219792	25
1119	0	51256	26
0	0	0	27
2274732	123690	50005	28
374257	73423	15367	29
10723124	1965321	516861	30
7202202	329538	65645	31
2228543	227531	136320	32
50548672	29402833	8770901	33
0.0341	0.0131	0.0153	34

Nuclear			Coal	Oil	Gas	Coal	Oil	Gas	35
MWD			Tons	BBLS	MCF	Tons	BBLS	MCF	36
195444	0	0	1382485	209278	0	307089	60956	0	37
82	0	0	8393	138875	0	8355	138875	0	38
57.350	0.000	0.000	17.230	0.000	0.000	23.640	0.000	0.000	39
37.058	0.000	0.000	17.420	37.620	0.000	22.800	36.710	0.000	40
0.453	0.000	0.000	1.027	6.357	0.000	1.205	6.293	0.000	41
0.000	0.000	0.000	0.010	0.067	0.000	0.012	0.064	0.000	42
10802.000	0.000	0.000	10436.000	0.000	0.000	10139.000	0.000	0.000	43

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)*(Continued)*

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 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "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 W31, W32* (d)			Plant Name: *W Marinette-M31, M32* (e)			Plant Name: *W Marinette-M33* (f)			Line No.
Combustion Turbine			Combustion Turbine			Combustion Turbine			1
Conventional			Conventional			Conventional			2
1969			1971			1993			3
1973			1973			1993			4
72.50			83.80			83.50			5
0			0			0			6
1293			594			1304			7
0			0			0			8
88			92			109			9
65			86			76			10
0			0			1			11
49975000			15576400			80051000			12
0			66537			201415			13
292692			616824			5078022			14
6256658			7849373			12092240			15
6549350			8532734			17371677			16
90.3359			101.8226			208.0440			17
28212			64918			40158			18
3217432			1529190			4917733			19
0			0			0			20
0			0			0			21
0			0			0			22
0			0			0			23
1038			56917			23936			24
2250			2963			231379			25
0			0			0			26
0			0			0			27
58956			4928			1494			28
14494			8462			10696			29
0			0			0			30
972659			146696			54705			31
0			6706			1880			32
4295041			1820780			5281981			33
0.0859			0.1169			0.0660			34
Oil	Gas		Oil	Gas		Oil	Gas		35
BBLS	MCF		BBLS	MCF		BBLS	MCF		36
48171	695489	0	2195	320210	0	1626	1085910	0	37
138000	1009	0	138000	1008	0	138000	1008	0	38
0.000	4.574	0.000	52.570	4.770	0.000	52.570	4.505	0.000	39
31.450	4.574	0.000	36.440	4.770	0.000	650.840	4.505	0.000	40
5.430	4.532	0.000	6.290	4.732	0.000	112.290	4.474	0.000	41
0.000	0.113	0.064	0.000	0.097	0.072	0.000	1.588	0.061	42
0.000	14179.000	0.000	15191.000	0.067	0.000	13664.000	0.000	0.000	43

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)*(Continued)*

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 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "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: *DePere Energy Center* (d)	Plant Name: (e)	Plant Name: (f)	Line No.
Combustion Turbine			1
Conventional			2
1999			3
1999			4
179.84	0.00	0.00	5
0	0	0	6
1041	0	0	7
0	0	0	8
196	0	0	9
176	0	0	10
0	0	0	11
142558000	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0.0000	0.0000	0.0000	17
1909	0	0	18
6709064	0	0	19
0	0	0	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
610202	0	0	25
0	0	0	26
0	0	0	27
1193835	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
8515010	0	0	33
0.0597	0.0000	0.0000	34

Coal	Oil	Gas							
									35
Tons	BBLS	MCF							36
0	80192	1640096	0	0	0	0	0	0	37
0	138830	1008	0	0	0	0	0	0	38
0.000	72.060	4.076	0.000	0.000	0.000	0.000	0.000	0.000	39
0.000	12.500	4.076	0.000	0.000	0.000	0.000	0.000	0.000	40
0.000	2.143	4.049	0.000	0.000	0.000	0.000	0.000	0.000	41
0.000	0.025	0.047	0.000	0.000	0.000	0.000	0.000	0.000	42
0.000	11872.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43

FOOTNOTE DATA

Schedule Page: 402.3 Line No.: 33 Column: f

Kewaunee Nuclear Plant Total Plant Production Expenses are based on a gross up of WPSC'S share following WPSC accounting policy.

Schedule Page: 402.4 Line No.: -1 Column: d

Joint ownership with Alliant Energy and Madison Gas & Electric Company through September 23,2001. Effective September 24,2001,joint ownership transferred to Alliant Energy and Wisconsin Public Service Corporation. Wisconsin Public Service Corporation is the builder and operator of the unit with a 41.2% ownership interest through Sept. 23,2001. Effective Sept. 24,2001, ownership interest is 59%.

Schedule Page: 402.4 Line No.: -1 Column: e

Joint ownership with Alliant Energy, builder and operator of the unit. Wisconsin Public Service Corporation ownership interest is 31.8%.

Schedule Page: 402.4 Line No.: -1 Column: f

Joint ownership with Alliant Energy, builder and operator of the unit. Wisconsin Public Service Corporation ownership interest is 31.8%.

Schedule Page: 402.5 Line No.: -1 Column: f

Joint ownership with Marshfield Electric & Water Department. Wisconsin Public Service Corporation is the builder and operator and has an approximate ownership interest of 68%.

Schedule Page: 402.5 Line No.: 33 Column: f

Wisconsin Public Service Corporation's share of West Marinette Unit 33 production expenses for the current year is $7,634,197

Schedule Page: 402.6 Line No.: -1 Column: d

DePere Energy Center is leased from Depere Energy,LLC.

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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 (name plate 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 plan, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 1966 Plant Name: Grandfather Falls (b)	FERC Licensed Project No. 0 Plant Name: (c)
1	Kind of Plant (Run-of-River or Storage)	Peaking	
2	Plant Construction type (Conventional or Outdoor)	Conventional	
3	Year Originally Constructed	1938	
4	Year Last Unit was Installed	1938	
5	Total installed cap (Gen name plate Rating in MW)	17.24	0.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0	0
7	Plant Hours Connect to Load	7,715	0
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	18,000	0
10	(b) Under the Most Adverse Oper Conditions	17,400	0
11	Average Number of Employees	1	0
12	Net Generation, Exclusive of Plant Use - Kwh	82,993,925	0
13	Cost of Plant		
14	Land and Land Rights	384,914	0
15	Structures and Improvements	208,245	0
16	Reservoirs, Dams, and Waterways	4,404,894	0
17	Equipment Costs	687,546	0
18	Roads, Railroads, and Bridges	6,738	0
19	TOTAL cost (Total of 14 thru 18)	5,692,337	0
20	Cost per KW of Installed Capacity (line 5)	330.1820	0.0000
21	Production Expenses		
22	Operation Supervision and Engineering	5,600	0
23	Water for Power	9,522	0
24	Hydraulic Expenses	21,110	0
25	Electric Expenses	31,550	0
26	Misc Hydraulic Power Generation Expenses	9,924	0
27	Rents	0	0
28	Maintenance Supervision and Engineering	776	0
29	Maintenance of Structures	5,075	0
30	Maintenance of Reservoirs, Dams, and Waterways	125,460	0
31	Maintenance of Electric Plant	40,295	0
32	Maintenance of Misc Hydraulic Plant	349	0
33	Total Production Expenses (total 22 thru 32)	249,661	0
34	Expenses per net KWh	0.0030	0.0000

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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.

Line No.	Name of Plant (a)	Year Orig. Const. (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)
1	HYDRO: LIC PROJECT NO.					
2	Caldron Falls 2525	1924	6.40		12,187	1,218,042
3	High Falls 2595	1910	7.00		14,778	2,843,748
4	Johnson Falls 2522	1923	3.52		8,953	749,684
5	Sandstone Rapids 2546	1925	3.84		9,529	1,699,127
6	Potato Rapids 2560	1921	1.38		3,798	600,698
7	Peshtigo 2581	1920	0.59		2,474	463,900
8	Otter Rapids 1957	1907	0.50		1,942	720,559
9	Hat Rapids *	1905	1.70		7,582	2,022,343
10	Tomahawk 1940	1937	2.60		12,168	924,297
11	Alexander 1979	1924	4.20		21,449	1,607,059
12	Merrill **	1917	2.34		8,745	3,652,108
13	Wausau 1999	1921	5.40		30,329	2,465,546
14	Jersey 2476	1920	0.51		2,761	407,383
15	Grand Rapids 2433	1910	7.57		33,787	2,747,573
16						
17	TOTAL HYDRO		47.55		170,482	22,122,067
18						
19						
20	INTERNAL COMBUSTION					
21	Eagle River	1964	4.00		140	571,776
22	Oneida Casino	1996	4.00		139	1,071,931
23						
24	TOTAL INTERNAL COMBUSTION		8.00		279	1,643,707
25						
26	ROSIERE WIND TURBINES					
27	9MW Low Wind Speed Plan	1999	9.00		16,793	10,399,566
28						
29	TOTAL WIND		9.00		16,793	10,399,566
30						
31						
32						
33						
34						
35	* License surrendered August 1982					
36	** License surrendered December 1981					
37						
38						
39						
40						
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42						
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44						
45						
46						

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Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
190,319	105,706		49,174			2
406,250	126,197		145,756			3
212,978	69,018		43,986			4
442,481	88,293		29,706			5
435,288	35,857		23,183			6
786,271	26,470		63,861			7
1,441,118	83,222		48,020			8
1,189,614	76,172		30,075			9
355,499	116,782		30,227			10
382,633	173,051		74,357			11
1,560,730	115,098		129,401			12
456,583	226,661		103,819			13
798,790	61,865		22,023			14
362,955	247,095		122,201			15
						16
465,238	1,551,487		915,789			17
						18
						19
						20
142,944	3,864	7,084	8,153	Diesel	482	21
267,983	3,210	11,193	7,796	Diesel	873	22
						23
205,463	7,074	18,277	15,949			24
						25
						26
1,155,507	57,358		112,768			27
						28
1,155,507	57,358		112,768			29
						30
						31
						32
						33
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						42
						43
						44
						45
						46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	(e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
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								36

FOOTNOTE DATA

Schedule Page: 422 Line No.: 1 Column: a

Transmission lines have been transferred to the ATC.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of competed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)	(c)	Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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33							
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35							
36							
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38							
39							
40							
41							
42							
43							
44	TOTAL						

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage	LINE COST				Line
Size (h)	Specification (i)	Configuration and Spacing (j)	KV (Operating) (k)	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Total (o)	No.
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
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								38
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								41
								42
								43
								44

FOOTNOTE DATA

Schedule Page: 424 Line No.: 1 Column: a

Transmission lines have been transferred to the ATC.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

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 and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	Ashland (Green Bay)	Distribution U	69.00	24.90	
2	Aurora St (Antigo)	Distribution U	115.00	24.90	
3					
4	Aviation (Oshkosh)	Distribution U	138.00	24.90	
5	Beardsley (Kewaunee)	Distribution U	69.00	12.50	
6			69.00	12.50	
7	Bluestone (Bellevue)	Distribution U	69.00	12.50	
8					
9	Bowen St (Oshkosh)	Distribution U	69.00	24.90	
10			69.00	12.50	
11	Cassel (Marathon)	Distribution U	115.00	24.90	
12	Clear Lake (Woodruff)	Distribution U	115.00	24.90	
13			115.00	24.90	
14	Cranberry (Lincoln)	Distribution U	115.00	24.90	
15	Crivitz (Marinette)	Distribution U	138.00	24.90	
16	Daves Falls (Amberg)	Distribution U	69.00	24.90	
17	East Krok (W. Kewaunee)	Distribution U	69.00	24.90	
18	Eastman Ave (Green Bay)	Distribution U	138.00	13.80	
19			138.00	24.90	
20	Eastom (Tomahawk)	Distribution U	115.00	24.90	
21			115.00	46.00	
22	Egg Harbor (Egg Harbor)	Distribution U	69.00	24.90	
23	Elinwood (Oshkosh)	Distribution U	138.00	24.90	
24	Dyckesville (Brown)	Distribution U	69.00	12.50	
25			138.00	24.90	
26	Fourth Ave (Menominee)	Distribution U	69.00	13.80	
27	Glenview (Brillion)	Distribution U	69.00	24.90	
28	Golden Sands (Bueno Vista)	Distribution U	138.00	24.90	
29	Goodman (Goodman)	Distribution U	69.00	24.90	
30	Grand Rapids (Mellen)	Distribution U	69.00	24.90	
31	Gravesville (Chilton)	Distribution U	69.00	24.90	
32	Harrison (Waupaca)	Distribution U	69.00	24.90	
33	Henry St (Green Bay)	Distribution U	69.00	12.50	
34			69.00	24.90	
35	Highway 8 (Rhinelander)	Distribution U	115.00	24.90	
36	Highway V (Green Bay)	Distribution U	138.00	24.90	
37	Hilltop (Stettan)	Distribution U	115.00	24.90	
38	Hodag (Pelican)	Distribution U	115.00	24.90	
39	Hoover (Plover)	Distribution U	115.00	24.90	
40	Howard (Howard)	Distribution U	138.00	24.90	

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly 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			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
45	2					1
45	2					2
						3
22	1					4
7	2	1				5
5	3					6
14	2					7
						8
22						9
11						10
45	2					11
36	2					12
22	1					13
45	2					14
22	1					15
21	2					16
17	2					17
101	3					18
45	2					19
32	3					20
56	2					21
27	2					22
45	2					23
5	3	1				24
21	2					25
28	1					26
33	2					27
45	2					28
11	2					29
14	2					30
42	2					31
45	2					32
7	1	1				33
22	1					34
45	2					35
67	3					36
45	2					37
22	1					38
45	2					39
45	2					40

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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 and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1					
2	James St (Green Bay)	Distribution U	69.00	24.90	
3	Kelly (Weston)	Distribution U	115.00	24.90	
4			115.00	46.00	
5	Kronen (Marathon)	Distribution U	46.00	12.50	
6			46.00	24.90	
7	Lena (Oconto)	Distribution U	69.00	24.90	
8	Liberty St (Green Bay)	Distribution U	69.00	24.90	
9			138.00	24.90	
10	Lost Dauphin (Lawrence)	Distribution U	138.00	24.90	
11	Luxemberg (Luxemberg)	Distribution U	69.00	12.50	
12			69.00	24.90	
13	Mason St (Green Bay)	Distribution U	138.00	24.90	
14	Maine (Maine)	Distribution U	115.00	24.90	
15	Mears Corners (Vinland)	Distribution U	138.00	24.90	
16	Morrison Ave (Weston)	Distribution U	115.00	24.90	
17	Mountain (Armstrong)	Distribution U	69.00	24.90	
18	Mystery Hills (DePere)	Distribution U	138.00	24.90	
19	Maplewood (Howard)	Distribution U	138.00	24.90	
20	North Point (Hull)	Distribution U	115.00	24.90	
21	Oak St (DePere)	Distribution U	69.00	24.90	
22	Oconto (Oconto)	Distribution U	138.00	24.90	
23	Oshkosh (Winnebago)	Distribution U	69.00	24.90	
24	Procter & Gamble - East (Green Bay)	Distribution U	13.80	4.16	
25	Procter & Gamble - North (Green Bay)	Distribution U	13.80	4.16	
26	Procter & Gamble - South (Green Bay)	Distribution U	13.80	4.16	
27	Pearl Ave (Oshkosh)	Distribution U	69.00	24.90	
28			69.00	12.50	
29	Pine (Pine River)	Distribution U	115.00	24.90	
30			115.00	46.00	13.80
31	Plover (Plover)	Distribution U	115.00	24.90	
32	Pound (Pound)	Distribution U	69.00	24.90	
33	Preble (Green Bay)	Distribution U	138.00	24.90	
34	Progress (Oshkosh)	Distribution U	138.00	4.16	
35			24.90	4.16	
36	Pioneer	Distribution U	138.00	34.50	
37	Red Maple (DePere)	Distribution U	138.00	24.90	
38	Rosiere (Kewaunee)	Distribution U	138.00	24.90	
39	Rockland (Rockland)	Distribution U	138.00	24.90	
40	St. Germain (Newbold)	Distribution U	115.00	24.90	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly 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)	Line No.
			Kewaunee Xfrmrs:			1
22	1		WPSC (59%)			2
67	3		WP&L (41%)			3
34	1					4
22	1		20/4.16 Kva			5
18	1		WPSC=26,432 Kva			6
11	2		WP&L=18,368 Kva			7
45	2		Total=44,800 Kva			8
28	1					9
22	1		345/20 Kva			10
11	2		WPSC=383,205 Kva			11
8	1		WP&L=266,295Kva			12
67	3		Total=649,500 Kva			13
22	1					14
22	1		WPSC share of			15
45	2		other jointly owned			16
14	2		not listed.			17
45	2					18
22	1					19
45	2					20
22	1					21
21	2					22
22	1					23
18	2	1				24
28	7					25
33	5					26
22	1					27
11	2	1				28
45	2					29
33	1					30
45	2					31
11	2					32
45	2					33
32	3					34
		3				35
67	2					36
56	2					37
21	2					38
22	1					39
21	2					40

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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 and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	St. Nazianz (Liberty)	Distribution U	69.00	24.90	
2	Sandstone (Stevenson)	Distribution U	69.00	24.90	
3	Second St (Menominee)	Distribution U	69.00	12.50	
4	Sherman St (Stettin)	Distribution U	115.00	24.90	
5			115.00	46.00	6.90
6			115.00	46.00	13.80
7	Sherwood (Peshtigo)	Distribution U	138.00	24.90	
8	Shoto (Two Rivers)	Distribution U	138.00	24.90	
9	Sister Bay (Liberty Grove)	Distribution U	69.00	24.90	
10	S Broadway (Green Bay)	Distribution U	69.00	13.80	
11			69.00	24.90	
12	Stratford (Stratford)	Distribution U	115.00	24.90	
13	Strowbridge St (Wausau)	Distribution U	46.00	12.50	
14	Suamico (Suamico)	Distribution U	69.00	24.90	
15	Sunset Point (Oshkosh)	Distribution U	138.00	24.90	
16	Silver Cliff (Silver Cliff)	Distribution U	69.00	24.90	
17	Thirtieth Ave (Menominee)	Distribution U	69.00	12.50	
18					
19	Three Lakes (Three Lakes)	Distribution U	115.00	12.50	
20	Tower Drive (Green Bay)	Distribution U	138.00	13.80	
21			138.00	24.90	
22	Town Line (Wausau)	Distribution U	46.00	12.50	
23	Twelfth Ave	Distribution U	69.00	12.50	
24			69.00	24.90	
25	University Ave (Green Bay)	Distribution U	69.00	12.50	
26	Van Buren St (Green Bay)	Distribution U	69.00	13.80	
27	Velp Ave (Green Bay)	Distribution U	138.00	24.90	
28	Venus (Monico)	Distribution U	115.00	24.90	
29	Waupaca (Waupaca)	Distribution U	138.00	24.90	
30	Wausau Trans (Wausau)	Distribution U	46.00	24.90	
31	Wells St (Marinette)	Distribution U	69.00	12.50	
32	Wesmark (Glenmore)	Distribution U	69.00	24.90	
33	W Marinette (Peshtigo)	Distribution U	138.00	24.90	
34	Whiting Ave (Stevens Point)	Distribution U	115.00	24.90	
35			115.00	46.00	13.80
36	Winton St (Wausau)	Distribution U	46.00	12.50	
37	Weston	Distribution U	115.00	46.00	13.80
38	MVA DISTRIB SUBST(Listed-93 substs) > 10 MVA:				
39	MVA DISTRIB SUBST (Not Listed - 20 substs) < 10 MVA:				
40	TOTAL MVA DISTRIBUTION SUBSTATIONS:		10853.30	2588.60	62.10

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly 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			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
34	3					1
11	2					2
14	2					3
45	2					4
32	6					5
20	1					6
45	2					7
45	2					8
45	2					9
28	1					10
22	1					11
14	2					12
14	2					13
22	1					14
45	2					15
11						16
15	3					17
						18
14	2					19
124	4					20
22	1					21
21	3					22
7	1	1				23
22	1					24
14	2					25
99	5					26
45	2					27
21	2					28
45	2					29
23	2					30
24	6	2				31
36	3					32
22	1					33
59	3					34
112	2					35
11	2					36
56	1					37
3611						38
98						39
7320	221	11				40

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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 and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1					
2	TOTAL # DISTRIB SUBSTATIONS: 113				
3					
4					
5	SUMMARY DISTRIB BY STATE:				
6	Wisconsin: (107) 3626.00				
7	Michigan: (6) 83.00				
8	Total: (113) 3709				
9					
10					
11					
12					
13					
14					
15					
16					
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly 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			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
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						40

FOOTNOTE DATA

Schedule Page: 427.2 Line No.: 40 Column: f

Software error - the correct total is 3,709. The hardcopy submission has been manually corrected but the electronic file is in error.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2002	Dec. 31, 2001

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses 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.

Line No.	Item (a)	Number of Watt-hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total capacity (in (MVa) (d)
1	Number at Beginning of Year	426,007	164,346	5,512
2	Additions During Year			
3	Purchases	57,207	5,582	242
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	57,207	5,582	242
6	Reductions During Year			
7	Retirements	16,132	2,941	233
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	16,132	2,941	233
10	Number at End of Year (Lines 1 + 5 - 9)	467,082	166,987	5,521
11	In Stock	62,726	6,866	588
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	404,297	159,869	4,902
15	In Company's Use	59	252	31
16	TOTAL End of Year (Total 11 to 15. This should equal line 10)	467,082	166,987	5,521

FOOTNOTE DATA

Schedule Page: 429 Line No.: 1 Column: b

Beginning balance for 200 had Michigan metersdouble counted. During the year 2000 the Michigan retires were double counted. This resulted in the 2000 Year end balance being overstated by 9,384 Watts-Hours Meters. The 2001 Beginning Balance has been adjusted to accurately reflect the true numbe of Watt-Hour Meters.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, Liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.
2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgment where direct comparisons are not available. Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations. Examples of these costs would include a portion of the costs of tall smokestacks, underground Lines, and landscaped substations. Explain such costs in a footnote.
3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimations on a percentage of plant basis. Explain such estimations in a footnote.
4. Report all costs under the major classifications provided below and include, as a minimum, the items Listed-hereunder:

A. Air pollution control facilities:
(1) Scrubbers, precipitators, tall smokestacks, etc.
(2) Changes necessary to accommodate use of environmentally clean fuels such as Low ash or low sulfur fuels including storage and handling equipment
(3) Monitoring equipment
(4) Other.

B. Water pollution control facilities:
(1) Cooling towers, ponds, piping, pumps, etc.
(2) Waste water treatment equipment
(3) Sanitary waste disposal equipment
(4) Oil interceptors
(5) Sediment control facilities
(6) Monitoring equipment
(7) Other.

C. Solid waste disposal costs:
(1) Ash handling and disposal equipment
(2) Land
(3) Settling ponds
(4) Other.

D. Noise abatement equipment:
(1) Structures
(2) mufflers
(3) Sound proofing equipment
(4) Monitoring equipment
(5) Other.

E. Esthetic costs:
(1) Architectural costs
(2) Towers
(3) Underground lines
(4) Landscaping
(5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

G. Miscellaneous:
(1) Preparation of environmental reports
(2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
(3) Parks and related facilities
(4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).
6. Report construction work in progress relating to environmental facilities at Line 9.

Line No.	Classification of Cost	CHANGES DURING YEAR			Balance at End of Year	Actual Cost
		Additions	Retirements	Adjustments		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Air Pollution Control Facilities	26,028,866	12,947,433	-16,596	98,954,925	
2	Water Pollution Control Facilities	315,228	67,358	101,898	42,129,540	
3	Solid Waste Disposal Costs				6,551,899	
4	Noise Abatement Equipment					
5	Esthetic Costs					
6	Additional Plant Capacity					
7	Miscellaneous (Identify significant)					
8	TOTAL (Total of lines 1 thru 7)	26,344,094	13,014,791	85,302	147,636,364	
9	Construction Work in Progress	-11,033,653			1,185,708	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on Page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under Item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under Item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.
6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under Item 8 licensing and similar fees on such facilities.
7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	4,176,650	
2	Labor, Maint, Mtrls, & Supplies Cost Related to Env Fac & Programs	949,071	
3	Fuel Related Costs		
4	Operation of Facilities	959,693	
5	Fly Ash and Sulfur Sludge Removal	1,593,423	
6	Difference in Cost of Environmentally Clean Fuels	876,209	
7	Replacement Power Costs	1,711,731	
8	Taxes and Fees	799,504	
9	Administrative and General		
10	Other (Identify significant)		
11	TOTAL	11,066,281	

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LIST OF SUPPLEMENTARY SCHEDULES

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Title of Schedule	Reference Page No. (b)	Date Revised (c)	Remarks (d)
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Distribution Of Taxes To Accounts	F-36 & F-37	Ed. 12-89	
Reconciliation of Taxable Income	F-38	Ed. 12-89	Filing Not Required
Other Deferred Credits (Acct. 253)	F-39	Ed. 12-89	Filing Not Required
Accumulated Deferred Investment Tax Credits	F-40	Ed. 12-89	Filing Not Required
Property Insurance & Injuries and Damages Reserves	F-41	Ed. 12-89	Filing Not Required
Contributions in Aid of Construction	F-41	Ed. 12-89	Filing Not Required
Income from Utility Plant Leased to Others	F-42	Ed. 12-89	Filing Not Required
Income from Merchandising, Jobbing	F-42	Ed. 12-89	Filing Not Required
Nonoperating Rental Income (Acct. 418)	F-43	Ed. 12-89	Filing Not Required
Interest & Dividend Income (Acct.419)	F-43	Ed. 12-89	
Other Income & Deductions	F-44	Ed. 12-89	Filing Not Required
Interest Charges (Accts. 427, 430 & 431)	F-45	Ed. 12-89	Filing Not Required
Extraordinary Items (Accts. 433, 434 & 409.3)	F-45	Ed. 12-89	Filing Not Required
Employee Salaries & Overtime	F-46	Ed. 12-89	Filing Not Required
Officers' Salaries	F-46	Ed. 12-89	Filing Not Required
Distribution of Salaries & Wages	F-47	Ed. 12-89	Filing Not Required
Detail Of Certain General Expense Accounts	F-50 & F-51	Ed. 12-89	
Common Utility Plant & Accumulated Depreciation	F-52 & F-53	Ed. 12-89	
Other Utility Operations	F-54	Ed. 12-89	Filing Not Required

Name of Respondent	This Report Is:	Date of Report:	Year of Report:
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	March 31, 2002	December 31, 2001

LIST OF SUPPLEMENTARY SCHEDULES

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Title of Schedule	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC OPERATING SECTION			
Electric Revenues & Expenses	E-1	Ed. 12-89	
Sales To Ultimate Consumers	E-2 through E-4	Ed. 12-89	
Power Cost Adjustment Clause	E-5	Ed. 12-89	
Sales for Resale (Acct. 447)	E-6	Ed. 12-89	Filing Not Required
Electric Operation & Maintenance Expense	E-10	Ed. 12-89	Filing Not Required
Other Electric Operating Revenues	E-17	Ed. 12-89	Filing Not Required
Nuclear Fuel & Accumulated Provision for Amortization	E-18	Ed. 12-89	Filing Not Required
Electric Utility Plant in Service	E-20	Ed. 12-89	Filing Not Required
Accumulated Provision for Depreciation of Plant	E-24 through E-27	Ed. 12-89	
Electric Energy Account	E-28	Ed. 12-89	Filing Not Required
Monthly Peaks & Output	E-29	Ed. 12-89	
Unit Production Statistics - Steam Power	E-30	Ed. 12-89	Filing Not Required
Production Statistics - Jointly Owned Plants	E-34	Ed. 12-89	Filing Not Required
Generation Summary Worksheet	E-36 through E-37	Ed. 12-89	
Coal Contract Information	E-40 & E-41	Ed. 12-89	
Production Statistics - Hydraulic Power	E-42	Ed. 12-89	Filing Not Required
Production Statistics - Other Power	E-46	Ed. 12-89	Filing Not Required
Purchased Power Statistics	E-50	Ed. 12-89	Filing Not Required
Interchange Power Statistics	E-54	Ed. 12-89	Filing Not Required
Steam Generating Plants	E-58	Ed. 12-89	Filing Not Required
Hydraulic Generating Plants	E-60	Ed. 12-89	Filing Not Required
Other Production Plants	E-62	Ed. 12-89	Filing Not Required
Electric Distribution Lines	E-63	Ed. 12-89	
Electric Distribution Meters	E-63	Ed. 12-89	Filing Not Required
Electric Transmission Lines	E-64	Ed. 12-89	Filing Not Required
Names of Cities, Villages, Towns	E-66 through E-70	Ed. 12-89	
Electric System Map			
GAS OPERATING SECTION			
Names of Cities, Villages & Towns	G-1 & G-2	Ed. 12-89	
Gas Operating Revenues & Expenses	G-3	Ed. 12-89	
Revenues From Sales Of Gas	G-4 & G-5	Ed. 12-98	
Other Operating Revenues (Accts. 487-495)	G-6	Ed. 12-89	Filing Not Required
Gas Operation & Maintenance Expenses	G-7 through G-9	Ed. 12-89	
Gas Utility Plant in Service	(formerly)G-10 & G-11	Ed. 12-89	See pages 204-207
Accumulated Provision for Depreciation (Acct. 108)	G-12 & G-13	Ed. 12-89	
Gas Production Statistics	G-14	Ed. 12-89	None
Gas Holders	G-14	Ed. 12-89	None
Liquid Petroleum Gas Storage	G-14	Ed. 12-89	
Liquified Natural Gas Stored (Acct. 165)	G-15	Ed. 12-89	None
Liquified Natural Gas Storage Statistics	G-15	Ed. 12-89	None
Summary Of Gas Account	G-16	Ed. 12-89	
Summary Of System Load Statistics	G-16	Ed. 12-89	
Purchased Gas	G-18	Ed. 12-89	
Gas Mains By Types & Size	G-20	Ed. 12-89	
Gas Services (Located In Wisconsin)	G-21	Ed. 12-89	
Gas Services (Located Outside Wisconsin)	G-21	Ed. 12-89	
Gas Meters	G-22	Ed. 12-89	
Hirschman-Herfindahl Index (HHI)	G-23	Ed. 12-97	
Gas System Map			
Gas Stored (Accts. 117, 164.1, 164.2, and 164.3)	220	Ed. 12-87	
Detail of Stored Gas Account (Acct. 164.1)	220 Supplemental		

RETURN ON COMMON EQUITY AND COMMON EQUITY PLUS ITC COMPUTATIONS

Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing average common equity.

Description (a)		Thousands of Dollars	
		Common Equity (b)	Common Equity plus ITC (c)
Common Stock Outstanding	based on monthly averages if available	$ 95,588	$ 95,588
Premium on Capital Stock		305,560	305,560
Capital Stock Expense			0
Retained Earnings		235,757	235,757
Deferred Investment Tax Credit (Only common equity portion if Form PSC-AF6 is filed on monthly basis with the Commission)			11,476
Other (Specify):			
Total Average Common Stock Equity plus Deferred Investment Credit (sum of lines 14 thru 25)		$ 636,905	$ 648,381
NET INCOME			
Add: Net Income		$ 83,681	$ 83,681
Other (Specify):			
Less: Preferred Dividends		3,111	3,111
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.)			
Represents earnings on deferred investment tax credits.			332
Adjusted Net Income		$ 80,570	$ 80,238
Percent return (line 43 divided by line 27 to the nearest hundredth of a percent)		12.65%	12.38%

RETURN ON RATE BASE COMPUTATION

Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing the rate base.

Thousands of Dollars

Average Rate Base (a)	Electric (b)	Gas (c)	Other (d)	Total (e)
Add Average:				
Utility Plant In Service	$ 1,691,579	$ 354,634	$ -	2,046,213
Allocation Of Common Plant				-
Completed Construction not Classified				-
Nuclear Fuel	208,024			208,024
Materials and Supplies	33,110	2,162		35,272
Other (Specify): Other Investments	232,081	17		232,098
Storage Gas		28,940		28,940
Less Average:				
Reserve for Depreciation	1,431,578	175,568		1,607,146
Amortization Reserves	978			978
Customer Advances For Construction	16,972	849		17,821
Contribution in Aid of Construction				-
Other (Specify): Tax Savings Depreciation		-		-
Average Net Rate Base	$ 715,266	$ 209,336	$ -	$ 924,602
RETURN				
Total Operating Income	$ 71,206	$ 15,829		$ 87,035
Less: (Specify): Interest on Decommission Fund	(7,960)			(7,960)
Earnings-Wisc Valley Improve Co	(8)			(8)
Interest on Tomahawk Power & Pulp	(75)			(75)
Nerco Carrying Costs-Eqty Prt	-			-
Soo Line Carrying Costs-Eqty Prt	-			-
Adjusted Operating Income	$ 79,249	$ 15,829	$ -	$ 95,078
Adjusted Operating Income As A Percent of Average Net Rate Base (Rounded to Nearest Hundreth of a Percent)	11.08%	7.56%		10.28%

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

Report data necessary to calculate revenue subject to Wisconsin remainder assessment. For purposes of this schedule "out-of-state" and "in-state" refer to the geographic state of Wisconsin

Description (a)	This Year (b)
Operating revenues	$ 932,344,181
Less: out-of-state operating revenues	40,563,031
Less: in-state interdepartmental sales	13,886,065
Less: current year write-offs of uncollectible accounts Wisconsin utility customers only	5,287,962
Plus: current year collection of Wisconsin utility customer accounts previously written off	965,247
Other	
Revenues subject to Wisconsin remainder assessment	$ 873,572,370

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CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year. Projects under $1,000,000 for class A utilities and $500,000 for class B utilities, should be grouped by utility department and function.

ANNUAL CHARGES

Project Description (a)	Direct Charges: Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)
PROJECTS OVER $1,000,000:				
STEAM PRODUCTION - FOSSIL				
Pulliam Ash Storage Facility	$ 39,064	$ 561,237	$ (78,146)	$ -
C2-Genertr Stator Rewnd 4501 11/12 27673	-	-	-	5
Edgewater 4 - Scr Project	-	-	-	-
Weston 3 Baghouse	54,328	5,088,520	(142,918)	(5,995)
W3 DCS Replacement	180,494	1,396,045	30	-
E4-NOX Reduction Prelim Eng/Ofa 4801 11 27561	14,203	87,040	-	716,958
C2-SCR Project - NOX 4501 11 27674	28,407	95,101	-	(108,665)
OTHER PRODUCTION				
9MW Wind Plant Construction	-	-	-	-
M34 Combustion Turbine Project	1,043	41,201	-	(0)
NUCLEAR PRODUCTION				
KNPP Replace Steam Generators	670,707	1,947,740	3,682,852	2,366,871
KNP-SFP Canal Storage Rack Add	64,978	396,554	8,915	11
KNP-Plant & Simulator PPCS	705	40,469	6,844	12,085
TRANSMISSION				
W25 Weston - Tripoli - N Ladysmith 345KV Line	1,236	11,137	-	-
Exeland to Oliver Mn Pwer Invoices	19,282	1,281,189	-	-
J-62 Roosevelt To Wells 138KV D.C. O.H.Portion	34,238	14,786	13	-
J-62 Roosevelt To Wells Underground Portion	15,608	25,155		-
W25 Weston - Construct 345/115 KV Substation	230	1,646		
W31 Wien - Construct New 115KV Switching Station	-	-	-	(196,042)
GAS				
ER/AEP Gas Extension to St Germain	-	-	-	(48,052)
GB Wayside AEP Gas Extension	522	74	-	(12,487)
Gas AMR Modules - Phase 3	205,992	3,634,251	(661,339)	252
Northern Oconto County AEP Ext	-	-	-	30
ELECTRIC DISTRIBUTION				
Aurora St - Purchase & Install Two Smes Devices	197	133,988	-	48
Dyckesville - Convert To 138/24.9 KV Station	3,839	133,530	-	20
Rockland - Construct 138/24.9 KV Sub (WPS)	29,995	1,182,127	-	498
COMMON				
RC 683 - Install Automated Meter Reading	9,099	55,004	-	(937)
CIS Redesign-Purchase Servers	2,138	647,515	-	1,958
ITS-Windows 2000/Office Suites 2000	235,717	218,099	-	(1)
CIS Redesign Amoritized Project Cost	1,638,620	6,972,846	158,400	64
DWMS Implement Distr Work Mngement System	657,001	3,931,085	-	33
Replace IFM Software	539,873	503,768	-	7
CMMS	9,292	28,808	-	(39)
P&S--GEAC Replacement (MMS)	537,359	621,299	-	14
CIS	-	(73)	-	-
Automated Meter Reading-Substation Installations	930,271	8,311,617	(12,074)	12,941
Weslight Fiber Optic Project-G	-	(19,541)	-	-
PROJECTS UNDER $1,000,000:				
Future Use				
Electric	13,941,433	47,573,500	8,436,760	(6,827,009)
Gas	3,848,927	5,749,612	6,930,036	(629,156)
Common	1,905,213	12,960,634	35,592	66,528
Total	$ 25,620,011	$ 103,625,963	$ 18,364,964	$ (4,650,061)
% of Total Direct Charges				

CONSTRUCTION OVERHEADS (Continued)

Report hereunder the total overheads and the total direct cost of construction for the year. Projects under $1,000,000 for class A utilities and $500,000 for class B utilities, should be grouped by utility department and function.

ANNUAL CHARGES

	Overheads				
Total Direct Charges (f)	Engineering & Supervision (g)	Administration and General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)
$ 522,155	$ 2	$	$ -	$ -	$ 522,157
5	-	-	-	-	5
-	-	-	(183)	-	(183)
4,993,935	8,121,041	-	215,193	-	13,330,169
1,576,568	5,735	-	11,517	-	1,593,819
818,201	-	-	8,181	-	826,382
14,843	-		10,153	-	24,996
-	54,231	-	-	-	54,231
42,244	100,709	-	4	-	142,956
8,668,170	9,595,382		2,788,747		21,052,299
470,458	248	-	17,185	-	487,892
60,102	-	-	748	-	60,850
12,374			2,577		14,951
1,300,471	-	-	233,247	-	1,533,718
49,037	-	-	2,076	-	51,113
40,763	-	-	1,589	-	42,352
1,876	-	-	2,064	-	3,940
(196,042)			-		(196,042)
(48,052)	-	-	-	-	(48,052)
(11,891)	-	-	-	-	(11,891)
3,179,155	-	-	-	-	3,179,155
30	-	-	-	-	30
134,233	-	-	-	-	134,233
137,389	-	-	-	-	137,389
1,212,620	-	-	7,603	-	1,220,223
63,166	545,639		802		609,607
651,611	-		719		652,331
453,815	-		6,566		460,381
8,769,931	-		233,773		9,003,703
4,588,118	-		123,105		4,711,223
1,043,648	-		90,074		1,133,722
38,061	-		-		38,061
1,158,672	-		49,145		1,207,817
(73)	-		1		(72)
9,242,755	-		1,615		9,244,370
(19,541)	-		-		(19,541)
63,124,684	112,187	-	(4,150)	-	63,232,721
15,899,420	24,918	-	27,359	-	15,951,697
14,967,968	16,798		173,656	-	15,158,422
$ 142,960,877	$ 18,576,889	$ -	$ 4,003,366	$ -	$ 165,541,132
	12.99%	0.00%	2.80%	0.00%	

COMPLETED CONSTRUCTION CLEARED

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

Project Description (a)	Direct Charges: Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Contributions & WP&L Billing Other (e)
PROJECTS OVER $1,000,000:				
STEAM PRODUCTION - FOSSIL				
Pulliam Ash Storage Facility	39,064	561,237	(78,146)	-
C2-Genertr Stator Rewnd 4501 11/12 27673	-	-	-	5
Edgewater 4 0 SCR Project				
Weston 3 Baghouse	77,215	8,723,240	13,213	(5,995)
W3 DCS Replacement	251,062	1,634,746	5,737	
E4-NOX Reduction Prelim Eng/Ofa 4801 11 27561	14,203	87,040		818,735
C2 - SCR Project - NOX 4501 11 27674	28,407	95,101		(108,665)
OTHER PRODUCTION				
9MW Wind Plant Construction	-	-	-	-
M34 Combustion Turbine Project	1,043	41,201	-	(0)
NUCLEAR PRODUCTION				
KNPP Replace Steam Generators	3,679,844	16,816,316	9,284,044	(35,184)
KNP-SFP Canal Storage Rack Add	175,108	1,352,207	8,915	24
MGE Buyout				61,004,818
TRANSMISSION				
GAS				
ER/AEP Gas Extension to St Germain	-	-	-	(48,052)
GB Wayside AEP Gas Extension	522	74	-	(12,487)
Gas AMR Modules - Phase 3	205,992	3,634,586	(661,339)	268
Northern Oconto County AEP Extension	-	-	-	30
ELECTRIC DISTRIBUTION	-	-	-	-
Dyckesville - Convert to 138/24.9 KV Station	3,839	133,530	-	20
Aurora St - Purchase & Install Two Smes Devices	197	133,988	-	48
Rockland - Construct 138/24.9 KV Sub (WPS)	38,124	1,231,639		791
COMMON				
ITS-Windows 2000/Office Suites 2000	331,126	331,159	-	(1)
RC 683 - Install Automated Meter Reading	9,099	55,004		(937)
CIS Redesign-Purchase Servers	2,138	647,515	-	1,958
CMMS	9,292	28,808	-	(39)
Automated Meter Reading - Substation Installations	930,271	8,311,281	(12,074)	12,924
Weslight Fiber Optic Project-G		(19,541)		
PROJECTS UNDER $1,000,000:				
Future Use				
Electric	13,542,159	38,380,520	7,422,060	(12,866,365)
Gas	3,693,340	4,862,816	6,782,073	(664,300)
Common	1,863,013	12,824,336	(8,003)	48,902
Total	$ 24,895,058	$ 99,866,803	$ 22,756,479	$ 48,146,497
% Of Total Direct Charges				

COMPLETED CONSTRUCTION CLEARED (Continued)

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

	OVERHEADS				
Total Direct Charges (f)	Engineering & Supervision (g)	Administration & General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)
522,155	2		-	-	$ 522,157
5	-	-	-	-	5
-			(183)		(183)
8,807,672	14,293,636		281,808		233,831,116
1,891,545	74,384		14,250		19,801,179
919,978			12,694		932,671
14,843	-	-	10,153	-	24,996
-	54,231				54,231
42,244	100,709	-	4	-	142,956
29,745,020	17,961,097		5,783,510		53,489,627
1,536,254	135,161		58,860		1,730,275
61,004,818					61,004,818
(48,052)	-	-	-	-	(48,052)
(11,891)	-	-	-	-	(11,891)
3,179,507	-	-	-	-	3,179,507
30	-	-	-	-	30
137,389	-	-	-	-	137,389
134,233			-		134,233
1,270,553			7,868		1,278,422
662,284			7,804		670,089
63,166	545,639		802		609,607
651,611	-	-	721	-	652,332
38,061	-	-	-	-	38,061
9,242,402	-	-	1,615	-	9,244,017
(19,541)					(19,541)
46,478,373	103,762		(617,870)		45,964,266
14,673,929	24,586		17,451		14,715,967
14,728,248	3,772		201,553		14,933,573
-					
$ 195,664,837	$ 33,296,979	$ -	$ 5,781,039	$ -	$ 234,742,855
	17.02%	0.00%	2.95%	0%	

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

1. Report, with separate subheadings for each account the securities owned by the utility; include date of issue and date of maturity in description of any debt securities owned. Designate any securities pledged and explain purpose of pledge in footnote. Minor investments included in Acct. 124 may be grouped by classes.
2. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.

Issuing Company And Type of Security (a)	Interest or Dividend Rate (b)	Par Value per Share (c)	No. of Shares or Principal amount (d)	Book Cost End Of Year (e)
Investment in Subsidiary Companies (123)				
Wisconsin River Power Company (common stock)	--	$100	62,600	$ 6,753,628
Wisconsin Valley Improvement Co. (common stock)	--	$10	0	483,112
WPS Leasing, Inc.	--	$1	1000	(342,590)
WPS Invest LLC				39,421,499
ATC Management Inc.				12,210
Total				$ 46,327,859
Other Investments (124)				
Tomahawk Power & Pulp (advance)	8.65%	0	690,368	$ 897,497
Antigo Cheese (common stock)	--	$1,000	30 shares	-
Portage County Economic Develop. (common stock)	--	$50,000	1 share	50,000
				-
				-
Total	0			$ 947,497
Sinking Funds (125)				
Nuclear Decommissioning Trusts	--	--	--	$ 311,282,222
Total				$ 358,557,578

ACCOUNTS RECEIVABLE (Accts. 142-143)

Particulars (a)	Amount end of year (b)	
Customer accounts receivable (142):		26
Electric department	$ 39,956,656	27
Gas department	13,737,485	28
Water department	-	29
Total utility service	53,694,141	31
Merchandising, jobbing and contract work		32
Total (Acct.142)	$ 53,694,141	33
Other accounts receivable (143):		34
Employees	116,079	35
All other (List separately only the large or unusual items):		36
Co-Tenants Share Kewaunee Monthly Costs	6403868.00	37
Taxes Receivable	6,106,568	38
Non Service Accounts Receivable	3,237,060	39
Flyash - National Minerals	294,053	40
Other	65,043	41
Key Executive Life (Corporate Loan)	626,731	43
Weston Junction House Fire	161,321	45
Wis Sales Tax Refund	202,620	46
Other A/R Work Orders	1,228,627	47
ATC Transitional	199,401	48
A/R - M34 Billable to MG&E	244,436	50
A/R - Margin Requirements	281092	51
Pulliam 7 Generator Repairs	1284024	
Workers Comp Plan	185692	
Coal Resale Program	27462	
ATC O &M	1,218,785	
ATC Capital	837,823	
Total (Acct.143)	$ 22,720,685	52

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

Particulars (a)	Electric Utility Customers (b)	Gas Utility Customers (c)	Other Customers (d)	Total Utility Customers (e)	
Balance first of year	$ 2,073,842	$ 1,293,331		$ 3,367,173	8
Add: Provision for uncollectibles during year	1,930,254	2,248,233	229,981	4,408,468	9
Collection of accounts written off	482,691	418,257	79,206	980,154	10
other credits (explain):		553,137	0	553,137	11
Total credits	2,412,945	3,219,627	309,187	5,941,759	12
Less: Accounts written off	2,412,946	2,666,490	309,187	5,388,623	13
other debits (explain):	417,240		0	417,240	14
Total debits	2,830,186	2,666,490	309,187	5,805,863	15
Balance end of year	$ 1,656,601	$ 1,846,468	$ -	$ 3,503,069	16

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (Acct. 144)(cont.)

Particulars (f)	Total Utility Customers (g)	Officers & Employees (h)	Other (i)	Total (j)	
Balance first of year	$3,367,173			$3,367,173	23
Add: Provision for uncollectibles during year	4,408,468			4,408,468	24
Collection of accounts written off	980,154			980,154	25
other credits (explain):	553,137			553,137	26
Total credits	5,941,759	-	-	5,941,759	27
Less: Accounts written off	5,388,623			5,388,623	28
other debits (explain):	417,240			417,240	29
Total debits	5,805,863	-	-	5,805,863	30
Balance end of year	$ 3,503,069	$ -	$ -	$ 3,503,069	31
Loss on Wisconsin utility accounts:					32
Accounts written off				5,287,962	33
Collection of such accounts previously written off				965,247	34
Net loss				$4,322,715	35

Notes to explain "other" on lines 11 , 14, 26, & 29 above:

Amounts represent adjustment to the reserve based on modified black motor formula.

Reserve also increased due to the merger with Wisconsin Fuel & Light.

RECEIVABLES FROM ASSOCIATED COMPANIES (Accts. 145-146)

Give particulars of any notes pledged or discounted. Show in column (a) date of issue, maturity date, and interest rate for any notes receivable

Name of Company (a)	Amount end of year: Notes Receivable (Acct. 145) (b)	Amount end of year: Accts Receivable (Acct. 146) (c)
WPS Resources Corporation		$ 269,391
WPS Leasing, Inc.		500
Upper Penninsula Power Company		764,453
WPS Visions, Inc.		121
WPSR Captial Corporation		315
Upper Penninsula Building Development Company		269
Penvest, Inc		307
WPS Nuclear Corporation		521
Wisconsin River Power Company		886,169
Lakes Development Company		(467)
WPS Energy Services, Inc.		266,339
WPS Power Development, Inc.		339,493
Upper Penninsula Power Company - Trade Receivable		1,877,372
WPS Energy Services, Inc. - Trade Receivable		1,169,609
Other - Associated Company Tax Receivable (Acct. 147)		6,135,205
TOTAL	$ -	$ 11,709,598

PREPAYMENTS (ACCT. 165)

Class of Prepayments (a)	Balance end of year (b)
Insurance	$ 1,528,693
Licenses	165,188
Taxes	592,440
Interest on Commercial Paper	0
Gross Receipts Tax	21,970,000
Dunn & Bradstreet	3,098
Other	0
Total	$24,259,419

MISCELLANEOUS CURRENT & ACCRUES ASSETS (ACCT. 174)

Minor items may be grouped by classes, showing number of such items.

Description of Assets (a)	Balance end of year (b)
None	
Total	

UNAMORTIZED DEBT DISCOUNT AND EXPENSE

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, including separate subtotal therefor. Show in column (a) the 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.
Explain any charges or credits in columns (e) and (f) other than amortization in Acct. 428 or 429.

Debt to which related (a)	
Unamortized debt expense (181):	
First Mortgage Bonds -	Percent
Series Due September 1, 2021	8.8
Series Due October 1, 2005	6.125
Series Due October 1, 2002	7.3
Series Due February 1, 2013	6.9
Series Due February 1, 2003	6.8
Series Due July 1, 2023	7.125
Series Due December 1, 2028	6.08
Series Due August 1, 2011	6.125
Unamortized debt discount (226):	
First Mortgage Bonds -	Percent
Series Due October 1, 2002	7.3
Series Due February 1, 2003	6.8
Series Due July 1, 2023	7.125
Series Due August 1, 2011	6.125

Note: Method of amortization - All issues, dollar-year basis adjusted for current year repurchases. Unamortized bond expenses, premiums and discounts associated with bond repurchases taken into account when determining a gain or loss. Bond expenses charged to 421 - $0, bond premiums credited to 421 - $0, and bond discounts charged to 421 - $0.

Total

Unamortized premium on debt (251):

None

Total

AND UNAMORTIZED PREMIUM ON DEBT (Accts. 181,251)

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, including separate subtotal therefor. Show in column (a) the 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.
Explain any charges or credits in columns (e) and (f) other than amortization in Acct. 428 or 429.

Discount and expense or (net premium) balance first of year (b)	Charges during year (c)	Credits during year (d)	Balance end of year (e)
$ 434,800	$ (420,775)	$ 14,025	$ -
89,072		18,428	70,644
88,955		50,831	38,124
304,962		23,763	281,199
81,758		39,244	42,514
384,417		17,086	367,331
578,290	-	20,715	557,575
-	471,152	48,389	422,763
$ 1,962,254	$ 50,377	$ 232,481	$ 1,780,150
$ 25,299		$ 14,457	10,842
32,250		15,480	16,770
642,400		28,551	613,849
-	102,054.00	14,563	87,491
$ 699,949	$ 102,054.00	$ 73,051	$ 728,952

A misclassification occurred in 2001 and will be corrected in 2002 for line 22 column c. The proper balance should be $1,161,452.

A misclassification occurred in 2001 and will be corrected in 2002 for line 29 column c. The proper balance should be $349,500.

In September 2001, an early retirement of $53,100,000 of bonds occurred. The remaining unamortized debt expense of $420,774 was transferred to account 189250 in accordance with the revenue neutral method of accounting.

NOTES PAYABLE (ACCT. 231)

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		Payable on Demand		10,000,000
Total				$ 10,000,000

PAYABLES TO ASSOCIATED COMPANIES (ACCTS. 233-234)

Include in column (a) description of any note payable including date of issue, date of maturity, and interest rate.

Name of company (a)	Amounts at end of year: Notes Payable (233) (b)	Amounts at end of year: Accounts payable (234) (c)
WPS Resources Corporation		(743,976)
WPS Leasing, Inc		(121,060)
WPS Energy Services, Inc.		(15,516)
WPS Energy Services, Inc. - Gas Purchase		0
WPS Power Development, Inc.		(234,066)
Upper Penninsula Power Company		(1,998)
Upper Penninsula Power Company - Purchase Power		0
WPS Investments		(81,926)
Wisconsin River Power Company - Purchase Power		(151,750)
Total		(1,350,291)

INTEREST ACCRUED (ACCT. 237)

Class of debt (a)	Balance end of year (b)
Bonds	$ (8,963,460)
Miscellaneous	0
Total	$ (8,963,460)

MISC. CURRENT AND ACCRUED LIABILITIES (ACCT. 242)

Minor items may be grouped by classes.

Description (a)	Balance end of year (b)
	$ -
Water tolls	(146,988)
FERC - License fee on hydro project	(148,862)
ESOP contributions	(84,283)
Miscellaneous payroll deductions	65,290
Union Dues	3,883
401(k) deductions - loans	4,160
401(k) deductions	89,511
Vacation pay accrued	(8,259,452)
Group life insurance and SIB	(50,028)
Employee contributions - flex spending plan	(108,295)
Employee contributions - Vision Benefit	(350)
Employee contribution - master medic	(69,184)
ST variable pay plan	(1,804,014)
Health Care Plan	(2,772,229)
Public Benefits	(576,506)
Administrative EE Contribution Life	(18,127)
Solar Wise for Schools	(12,225)
Michigan electric refunds	(4,609)
Wisconsin gas refund	-
FERC annual fee	-
Funding for enrichment facility	(639,000)
Payroll Tuition	162
Total	$ (14,531,144)

DISTRIBUTION OF TAXES TO ACCOUNTS

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

Function (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	FICA and Fed. and State Un-employment Tax (e)
Accts. 408.1 and 409.1:				
Electric	$ 18,275,265	$ 4,832,674	$ 24,259,001	$ 6,839,138
Gas	2,639,872	481,075	1,677,228	1,524,771
Water		-	-	-
Heating		-	-	
Accts. 408.2 and 409.2		2,104,255	7,417,650	
Acct. 409.3		-	-	
Clearing accounts				
Construction				
Other (specify):				
Fuel Stock-Account 151				
Total	$ 20,915,137	$ 7,418,004	$ 33,353,879	$ 8,363,909

Notes and explanations regarding tax distribution:

(1) Payroll taxes are net of reimbursement from the Kewaunee nuclear plant co-tenants and capitalized taxes.

(2) Wisconsin income taxes expense exceeds taxes accrued as follows:

Acc 143 Depreciation Adjustment	(75)
Acc 186 Assume Balance (WFL Merger)	70,706
Acc 207 Deferred Comp - Tax Effect	6,243
Other	(1)
	$ 76,695

(3) Federal income tax expense exceeds taxes accrued as follows:

Acc 143 Depreciation Adjustment	(510)
Acc 143 Prior Year Adjustment	0
Acc 143 Income Tax Audit (1990-1992)	0
Acc 143 Tax Return Adjustment	0
Acc 131 Tax Refund	(3,475)
Acc 146 Fed Income Tax Rec (Affiliates)	(6,465,229)
Acc 182 Audit Income Tax Amortization	0
Acc 186 Assume Balance (WFL Merger)	(156,280)
Acc 207 Deferred Comp - Tax Effect	26,744
Acc 431 Tax Ret Adj Interest Expense	0
Acc 456 Tax Ret Adj Special Fuel Credit	(5,062)
Other	(1)
	$ (6,603,813)

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)
$ 873,288	$ 11,904	$ 763,586	$ 66,095	$ 55,920,950
247,318	-	215,441	(9,541)	6,776,164
				-
				-
	(1,034)	28,467		9,549,338
				-
				-
				-
				-
		38,039		38,039
				-
				-
				-
				-
				-
				-
				$ -
$ 1,120,606	$ 10,870	$ 1,045,533	$ 56,554	$ 72,284,491

Notes and explanations regarding tax distribution:

(1) The PSC remainder assessment includes Account 165, Prepaid Taxes.

(2) Other taxes electric consist of Wisconsin and Michigan use taxes, Federal highway use taxes, Federal Super Fund tax, Wisconsin unauthorized insurance tax, and Wisconsin recycling fee.

INTEREST AND DIVIDEND INCOME (Acct. 419)

Security or account on which received (a)	Interest or dividend rate (b)	Amount (c)
(List items greater than $10,000 separately,others may be grouped):		
Allowance for Other Funds Used During Construction-Equity	Various	$ (1,898,207)
Other Interest Revenues	Various	(99,420)
Interest on Temporary Cash Investments	Various	(345,397)
Net Earnings on Decommissioning Trusts	Various	(9,383,208)
Interest on Tax Refunds	Various	(94,101)
Interest from Tomahawk Pwr & Pulp Company	Various	(75,096)
Interest from Customer Sales Loans	Various	(236)
Miscellaneous Interest and Dividend Income	Various	(23,368)
Other Dividend Revenues	Various	(100)
Total interest & dividends		$ (11,919,134)
Expenses applicable to above (as listed hereunder):		
None		
Total expenses		-
Interest and dividend income, before taxes		$ (11,919,134)

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

Description of item (a)	Amount (b)
Acct. 923-OUTSIDE SERVICES EMPLOYED-State total cost, nature of service, and name of each person who was paid for services includible in this account, $10,000 or more in case of Class B utilities and $25,000 or more in case of Class A utilities.	
Power Plants - Administrative & General	$ 2,309,711
Foley & Lardner - Legal	269,790
American Red Cross	30,810
BKA Consultant	74,408
WPS Resources	1,294,475
Anderson LLP	339,221
Northeast Wisconsin Technical School	70,045
AACCP Accrual	61,100
Adaytum	205,005
Benore Financial	22,501
Perkins Consulting	26,547
K Force	385,690
Meinnert Delivery	71,856
QBA Consulting	29,351
Skyline Tech	113,949
Tower Perrin	28,429
SSI (US) Inc	34,529
Items Less Than $25,000	134,106
Total	$ 5,501,523

Acct. 924-PROPERTY INSURANCE-List hereunder major classes of expenses and also state extent to which utility is self-insured against insurable risks to its property:	
Premiums for insurance	$ 67,080
Company self insures: (a) fire deductible of $250,000, boiler and machinery deductibles ranging between $100,000 to $550,000, nuclear property deductible of $1,000,000 and crime deductible of $25,000; (b) all electric distribution and gas transmission and distribution overhead and underground property; (c) individual vehicles; (d) business interruption other than nuclear plant operations; (e) extra expense other than nuclear plant operations and computer operations; and (f) losses in excess of insurance limits.	
Total	$ 67,080

Acct. 925-INJURIES AND DAMAGES-List hereunder major classes of expense. Also, state extent to which utility is self-insured against risk of injuries and damages to employees or to others:	
Premiums for insurance	$ 1,082,971
Amounts credited to Acct. 262, Injuries and Damages Reserves	40,319
Other expenses (list major classes): Injuries and Damages	2,710,420
Company self insures: (a) a $1,000,000 general liability deductible; (b) gradual pollution from non-operating storage and $1,000,000 deductible for other pollution claims; (c) worker's compensation up to $200,000 per incident; and (d) losses in excess of the insurance limit.	
Total	$ 3,833,710

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (Cont.)

Description of item (a)	Amount (b)
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 expense	$ (7,358,341)
Medical benefits	14,243,777
Dental benefits	1,527,943
ESOP contribution	3,803,723
Post retirement medical	(6,808,894)
Post retirement dental	859,118
Executive retirement and supplemental benefits	1,699,259
Human Resources Dept.	1,967,786
Time away from work	6,398
ST variable pay plan	205,287
Other	58,915
Survivor Income Trust Contributions	2,007,121
Joint plant and nonutility reimbursements	(1,515,144)
Capitalized pension & benefits *	(1,297,860)
Life Insurance	175,071
* The gross amount of employee benefits is charged to Account 926. An allocation is made to capitalize employee benefits based on percentage of capitalized payroll dollars to total payroll dollars.	
Total	$ 9,574,159

Acct. 930.2--MISCELLANEOUS GENERAL EXPENSES	
Industry association dues	$ 92,796
Electric Power Research Institute dues	709,462
Expenses of corporate organization and of servicing outstanding securities of utility	1,002,599
Items less than $10,000	
Total	$ 1,804,857

Acct. 922-ADMINISTRATIVE EXPENSES TRANSFERRED-Cr-Explain basis of computation of credit in this account.	
None	0
Total	-

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COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION

Utility Plant in Service

Description (Use both title and account number) (a)	Additions during year (b)	Retirements during year (c)	Adjustments Dr. or (Cr.) (d)	Balance end of year Total (e)	Balance end of year Located in Wis (f)
General plant					
Software (303)	$ 5,493,699	$ 5,934		$ 11,126,104	$ 11,126,104
Land & land rights (389)	80,956		279,116	2,591,488	2,512,020
Structures & improv (390)	643,304	566,066	3,106,082	42,247,734	41,000,798
Off furn & fixt (391-1)	517,476	1	653,876	6,336,177	6,225,778
Comp & peripheral (391-2)	4,656,046	102,311	40,762	20,206,943	19,912,934
Data handling (391-3)	253,418	1	453,184	4,213,568	4,187,489
Transportation equip:					
Vehicles (392-1,5)	4,230,474	1,840,170	1,412,517	34,535,261	32,861,013
Trailers (392-2,3,4,6)	119,616	97,084	(0)	2,977,120	2,788,563
Stores equip (393)	43,815		85,482	1,926,373	1,884,931
Tools, shop & gar (394)	169,791		974,827	2,157,137	2,110,066
Laboratory (395)	4,773		(3,181)	272,406	272,406
Power operated (396)	223,677	383,831	1,275,186	6,562,883	6,399,594
Communication (397)	1,848,972	3	278,983	13,634,472	13,382,311
Miscellaneous (398)	16,339		692	216,826	207,252
TOTAL	$ 18,302,357	$ 2,995,402	$ 8,557,524	$ 149,004,491	$ 144,871,257

ALLOCATION TO UTILITY DEPARTMENTS

Particulars (a)	Plant end of year (b)	Accumulated depreciation end of year (c)	Depreciation accruals (d)
Electric	$ 114,543,729	$ 49,638,431	$ 5,749,098
Gas	34,460,762	14,729,701	1,722,681
Water	-	-	-
Steam Heating	-	-	-
Charged to income			7,471,779
Charged to clearing account			2,845,793
Total	$ 149,004,491	$ 64,368,132	$ 10,317,572

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION (cont.)

Accumulated provision for depreciation

Straight line accruals		Additional accruals	Book cost of plant retired	Cost of removal	Salvage	Other additions or (deductions)	Balance end of year
Rate (g)	Amount (h)	(i)	(j)	(k)	(l)	(m)	(n)
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2.43	1,014,568		566,066	152,080		1,535,771	16,656,226
5.00	317,868					318693	2,625,061
VAR	2,888,689	1,460,000	102,311			220,854	8,933,908
20.00	515,876		1			(39,893)	2,844,137
	-						
VAR*	2,452,717		2,208,593		160,249	1,176,046	18,894,425
VAR*	89,982		97,083		93,042	238	1,780,634
5.00	94,318			-	3,488	29,317	924,419
5.00	78,267				1,190	320,322	1,081,058
5.00	13,176				(4,487)	22,294	246,892
5.00*	364,567		476,228		38,834	917,659	2,973,903
8.33	1,014,630		3	1	-	233,009	7,238,492
6.67	12,914						168,977
	-						
	* 2,845,793 charged to clearing account						
	$ 8,857,572	$ 1,460,000	$ 3,450,285	$ 152,081	$ 292,279	$ 4,734,310	$ 64,368,132

Explanation of method of allocating common plant, accumulated depreciation, and depreciation expense by utility departments.

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

NOTE: Column (m) adjustments to primary reserve accounts were due to plant reclassifications and transfers.

ELECTRIC EXPENSES

Report all amounts under column d, "total operations" , 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 jurisdictions.

Particulars (a)	Wisconsin jurisdictional operations (b)	Other jurisdictional operations (c)	Total operations (d)	
OPERATING EXPENSES				33
Power production expenses (500-557)	$ 260,084,975	$ 45,919,617	$ 306,004,592	34
Transmission expenses (560-573)	25,094,039	2,801,524	$ 27,895,563	35
Distribution expenses (580-598)	34,371,945	951,218	$ 35,323,163	36
Customer accounts expenses (901-905)	13,934,672	328,873	$ 14,263,545	37
Customer service expenses (909-912)	23,223,715	422,019	$ 23,645,734	38
Sales promotion expenses (915-918)	111,138	2,623	$ 113,761	39
Administration and general expenses (920-935)	26,687,252	1,683,089	$ 28,370,341	40
Total operation and maintenance expenses (401-402)	$ 383,507,736	$ 52,108,963	$ 435,616,699	41
Depreciation expense (403)	$ 55,474,659	$ 5,387,016	$ 60,861,676	42
Amortization of limited term utility plant (404)	2,609,461	271,903	2,881,365	43
Amortization of utility plant acquistion adjustment (406)	(12,854,075)	(1,181,414)	(14,035,489)	44
Taxes other than income taxes (408.1)	24,321,851	2,507,424	26,829,274	45
Income taxes - Current (409.1)	27,918,020	1,173,655	29,091,675	46
Income taxes - Deferred (410.1)	1,492,349	125,174	1,617,523	47
Gain from Disposition of Allowances (411.8)	(1,698,907)	(204,666)	(1,903,573)	48
Investment tax credits, deferred (412.1)	(1,276,184)	(118,508)	(1,394,693)	49
Total operating expenses	$ 479,494,910	$ 60,069,547	$ 539,564,457	50

SALES TO ULTIMATE CONSUMERS

1. Report data by rate schedule for all sales of retail electricity (including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

Rate schedule (a)	Wisconsin Geographical Operations Revenues (b)	KWH "000's" omitted (c)	Avg. no. customers (d)
Residential (440)			
Rg-1	$ 119,129,884	1,591,458	214,264
Rg-2	70,881,430	917,589	121,702
Rc-S1	8,330	190	20
Gw-1	277,357	4,561	1,958*
Gy-1	27,270	132	#
Gy-3	608,434	2,922	#
Total residential	$ 190,932,705	2,516,852	335,986
Rural (441)			
Fg-1	$ 17,890,774	259,637	9,641
Cg-1	490,831	11,503	20
Cg-1T	5,323	123	2
Cg-2	563,287	12,022	33
Cg-2T	51,367	1,332	2
Gw-1	13,959	239	80*
Gy-1	2,171	13	#
Gy-3	62,372	339	#
Total rural	$ 19,080,084	285,208	9,698
Commercial and Industrial (442)			
ATS-1	$ 40,738		7
Cg-1	136,729,172	2,663,746	31,020
Cg-1T	9,271,544	207,954	662
Cg-2	20,899,676	347,426	10,218
Cg-2T	819,696	17,357	56
Cg-S1	2,903	76	5
Cp-1	106,762,782	3,040,595	197
Cp-2	24,634,906	806,095	6
GD-1	269,886	6,061	2
Gw-1	7,714	117	75*
Gy-1	650,513	3,482	#
Gy-3	1,350,802	8,572	#
Gy-4	16,069	36	#
Pg-2	876		10
Cogen			3
Total commercial and industrial	$ 301,457,277	7,101,517	42,186

No count customers
* Duplicate customers not included in Wisconsin totals = 2,113

SALES TO ULTIMATE CONSUMERS

1. Report data by rate schedule for all sales of retail electricity (including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

Rate schedule (a)	Wisconsin Geographical Operations Revenues (b)	KWH "000's" omitted (c)	Avg. no. customers (d)
Public Street and Highway Lighting (444)			
Gy-1	$ 2,035	11	#
Gy-3	28,201	196	#
Gy-4	18,307	66	#
Ms-1	4,831,150	26,882	722
Ms-3	389,330	4,418	74
Ms-31	14,476	408	6
Total public street and highway lighting	$ 5,283,499	31,981	802
Interdepartmental Sales (448)	$ 237,207	3,552	1
Total sales - ultimate consumers	$ 516,990,772	9,939,110	388,673
Sales for Resale (447)			
MEWD	$ 10,067,314	330,105	1
S-1	27,286,973	718,304	54
MR-1	506,454	14,070	1
W-1T	4,278,924	111,683	1
W-2	3,035,987	118,608	
W-2A	1,504,354	69,765	2
W-3	7,585,336	174,327	1
WIRP	1,059,140	42,126	
Total sales for resale	$ 55,324,482	1,578,988	60
Other Operating Revenues			
Late Payment Charge (450)	$ 915,732		
Miscellaneous Service Revenues (451)	189,963		
Rent from Electric Property (454)	1,189,071		
Other Electric Revenues (456)			
Telephone Poles & Rel. Services	296,306		
Wholesale Distribution Service	292,434		
Other miscellaneous revenues	470,917		
Total Wisconsin	$ 575,669,677	11,518,098	388,733

No count customers

SALES TO ULTIMATE CONSUMERS

1. Report data by rate schedule for all sales of retail electricity (including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

Rate schedule (a)		Out of State (Michigan) Geographical Operations		
		Revenues (b)	KWH "000's" omitted (c)	Avg. no. customers (d)
Residential (440)	RG-1	$ 2,180,881	35,062	5,005
	RG-2	1,526,975	23,397	2,690
	Gw-1	24,104	517	232*
	Gy-1	1,055	8	#
	Gy-3	22,344	121	#
Total Residential		$ 3,755,359	59,105	7,695
Rural (441)	CG-2	$ 31,316	484	8
	GW-1	832	17	10*
	Gy-3	1,304	7	#
	Rg-1	296	6	#
	Rg-2	237,662	3,905	181
Total Rural		$ 271,410	4,419	189
Commercial & Industrial (442)	CG-1	$ 3,134,435	55,039	717
	CG-2	345,887	4,999	188
	Cp-1	29,042	175	4
	Cp-2	5,503,987	170,196	4
	Gw-1	99	2	1*
	Gy-1	29,903	253	#
	Gy-3	21,888	191	#
	Mp-1	113,722	2,521	5
Total Commercial & Industrial		$ 9,178,963	233,376	918
Public Street & Hwy Lighting (444)	Gy-3	$ 3,040	29	#
	Gy-4	2,529	10	#
	Ms-1	74,844	541	24
	Ms-3	12,488	183	3
Total Public Street & Highway Lighting		$ 92,901	763	27
Total Sales - Ultimate Consumers		$ 13,298,633	297,663	8,829
Sales for Resale (447)	W-1	$ 444,455	11,345	2
	W-2A	21,115,803	786,249	1
	S-1	231,898	5,522	2
		$ 21,792,156	803,116	5
Other Operating Revenues		$ 9,463		
Total Out-of-State		$ 35,100,252	1,100,779	8,834
Total Utility		$ 610,769,929	12,618,877	397,567

No count customers

* Duplicate customers not included in Out-of-State totals = 243

POWER COST ADJUSTMENT CLAUSE (if applicable)

Report below the revenue derived from the power cost adjustment clause for the year for each rate schedule that is reported on page E-2. Do not combine any of the rate schedules.

Rate Schedules (a)	PCAC revenue (Wisconsin Jurisdiction Only) (b)
Rg-1	-241,139.75
Rg-2	-141,920.37
Rc-S1	-26.16
Fg-1	-39,771.73
Gw-1	-674.28
Cg-1	-473,951.10
Cg-2	-60,855.36
Cg-S1	-7.98
Cp-1	-617,287.82
Cp-2	-166,307.48
Ms-31	-66.55
Total	-1,742,008.58

POWER COST ADJUSTMENT CLAUSE FACTOR (if applicable)

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 a percent or as dollars per Kwh according to your power cost adjustment clause.

Month (a)	Adjustment Factor (Wisconsin Jurisdiction Only) (b)
January	$ .00000/Kwh
February	$ .00000/Kwh
March	$ .00000/Kwh
April	$ .00000/Kwh
May	$ .00000/Kwh
June	$ .00000/Kwh
July	$ .00000/Kwh
August	$ .00000/Kwh
September 1 - 3	$ .00000/Kwh
September 4 - 30	-$.00057/Kwh
October	-$.00057/Kwh
November	-$.00057/Kwh
December 1 - 7	-$.00057/Kwh
December 8 - 31	-$.00098/Kwh

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ACCUM. PROV. FOR DEPRECIATION OF PLANT IN SERVICE (Acct. 108)

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)	S.L. Dpr. rate % used (c)	Accruals during year: Straight line amount (d)	Accruals during year: Additional amount (e)
INTANGIBLE PLANT				
Franchises and consents (302)	$ 84,059	3.33	$ 16,073	
Total intangible plant	$ 84,059		$ 16,073	$ -
STEAM PRODUCTION				
Land and land rights (310)	$ 72,900	2.00	$ 5,848	$ -
Structures & improvements (311)*	63,972,198	*	2,530,321	
Boiler plant equipment (312)*	210,010,799	*	11,827,570	
Engines & eng.-driven gen. (313)	-		-	
Turbogenerator units (314)*	52,978,094	*	1,582,830	
Accessory elec. equipment (315)*	24,018,891	*	1,344,584	
Misc. power equipment (316)*	7,314,244	*	468,947	
Total steam production	$ 358,367,126		$ 17,760,100	$ -
NUCLEAR PRODUCTION				
Land and land rights (320)	$ 37,825	2.50	$ 4,163	$ -
Structures & improvements (321)	115,386,774	3.52	5,950,919	
Reactor plant equip. (322)*	140,994,343	*	5,036,794	
Turbogenerator units (323)	17,495,569	3.03	125,429	
Accessory elec. equipment (324)	31,061,923	4.15	1,601,767	
Misc. power plant equip. (325)	14,586,290	4.55	926,613	
Total nuclear prod. plant	$ 319,562,724		$ 13,645,685	$ -
HYDR. & PUMPED STORAGE				
Structures & improvements (331)	$ 6,398,741	9.71	$ 327,342	$ -
Reser., dams & waterways (332)	9,863,616	1.83	208,127	
Water wheels, turb. & gen. (333)	4,240,413	1.85	132,557	
Accessory elec. equipment (334)	2,286,726	2.83	121,413	
Misc. power plant equip. (335)	155,640	3.38	5,274	
Roads, railroads & bridges (336)	19,878	2.00	508	
Total hydraulic production	$ 22,965,014		$ 795,221	$ -
OTHER PRODUCTION				
Structures & imprvmnts. (341)	$ 2,070,027	2.69	$ 163,310	$ -
Fuel holders, prod. & access. (342)	791,017	3.06	73,039	
Prime movers (343)				
Generators (344)	19,790,173	*	3,807,567	
Accessory elec. equipment (345)	1,411,949	3.14	126,221	
Misc. power plant equipment (346)	36,786	2.89	3,541	
Total other production	$ 24,099,952		$ 4,173,678	$ -
TRANSMISSION PLANT				
Land and land rights (350)	$ 3,287,080	1.54	$ -	$ -
Structures & imprvmnts. (352)				
Station equipment (353)	36,136,187	3.18	-	
Towers and fixtures (354)	2,376,650	2.18	-	
Poles and fixtures (355)	21,331,467	2.56	-	
Overhead cond. & devices (356)*	16,283,997	2.16	-	
Underground conduit (357)	169,096	2.58	-	
Undergound cond. & devices (358)	367,778	2.50	-	
Roads and trails (359)				
Total transmission	$ 79,952,255		$ -	$ -

May not cross-check due to rounding.

ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE

Book cost of plant retired (f)	Cost of removal (g)	Salvage (h)	Other additions or deductions: Debit (i)	Other additions or deductions: Credit (j)	Balance end of year (k)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
					$ 100,132	14
	$ -	$ -	$ -	$ -	$ 100,132	15
						16
			$ 3	$ -	$ 78,745	17
235,960	40,527				62,226,032	18
13,717,762	720,437	78,955	3,261	3,184	207,479,048	19
						20
4,847	1,036	4,804		-	54,559,845	21
32,979				5,225,308	30,555,804	22
134,967	(255)			200	7,648,679	23
$ 14,126,515	$ 761,745	$ 83,759	$ 3,264	$ 5,228,692	$ 366,548,153	24
						25
			$ -	$ 148,742	$ 190,730	26
69,748	2,671	236		5,884,664	127,150,174	27
6,710,859	12,173,451			122,852,187	249,999,014	28
161,474				8,883,857	26,343,381	29
37,743		2,798		7,503,837	40,132,582	30
549,129		1,669		2,262,735	17,228,178	31
$ 7,528,953	$ 12,176,122	$ 4,703	$ -	$ 147,536,022	$ 461,044,059	32
						33
$ (17)			$ -		$ 6,726,100	34
18,832				-	10,052,911	35
			-		4,372,970	36
20,271				504,221	2,892,089	37
229					160,685	38
					20,386	39
$ 39,315	$ -	$ -	$ -	$ 504,221	$ 24,225,141	40
						41
			$ -		$ 2,233,337	42
1,997	11		2,076		859,972	43
						44
				413,910	24,011,650	45
55,229				187	1,483,128	46
					40,327	47
$ 57,226	$ 11	$ -	$ 2,076	$ 414,097	$ 28,628,414	48
						49
	$ -		$ 3,287,080	$ -		50
						51
			36,136,187			52
			2,376,650			53
133			21,331,469	135		54
121			16,283,876			55
			169,096			56
			367,778			57
						58
$ 254	$ -	$ -	$ 79,952,136	$ 135	$ -	59
						60

May not cross-check due to rounding.

ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE

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)	S.L. Dpr. rate % used (c)	Accruals during year: Straight line amount (d)	Accruals during year: Additional amount (e)
DISTRIBUTION PLANT				
Land and land rights (360)		1.54	12,632	
Structures & improvements (361)	3,620	3.24	-	
Station equipment (362)	26,606,056	3.06	2,139,380	
Storage battery equip. (363)				
Poles, towers & fixtures (364)	46,422,486	3.31	2,430,776	
Overhd cond. and devices (365)	36,324,247	1.80	1,035,963	
Underground conduit (366)	1,644,642	1.67	80,057	
Underground cond. & devices (367)	21,546,891	2.38	1,590,345	
Line transformers (368)	88,916,992	3.72	5,980,184	
Services (369) *	34,793,812	*	2,288,754	
Meters (370)	7,898,828	*	1,632,990	
Install. on cust. prem. (371)	2,813,459	4.76	390,185	
Leased prop. on cust. prem. (372)				
St. lighting & signal sys. (373)	3,993,589	4.71	450,595	
Total distribution	$ 270,964,622		$ 18,031,861	$ -
GENERAL PLANT				
Structures and imprvmnts. (390)	$ 2,512,031	2.43	$ 139,665	$ -
Office furniture & equip. (391) *	923,133	*	498,301	
Transportation equipment (392)	33,449	7.00	7,433	
Stores equipment (393)				
Tools, shop & garage equip. (394)	1,463,580	5.00	165,616	
Laboratory equipment (395)	2,299,807	5.00	276,220	
Power operated equipment (396)				
Communication equipment (397)	8,451,061	5.88	473,262	
Miscellaneous equipment(398)	8,305	6.67	2,127	
Other tangible property (399)				
Total general	$ 15,691,366		$ 1,553,624	$ -
Total	$ 1,091,687,118		$ 55,976,242	

* See Pages E-26A and E-27A

DEPRECIATION SUMMARY

Total depreciation expense(columns(d) and (e))	$ 55,976,242
Less amounts charged to clearing accounts	
Fuel stock	863,663
Plus allocation of depreciation on common plant	5,749,098
Total electric depreciation expense	60,861,677
Total reserve balance (column k)	1,186,721,635
Plus allocation of reserve on common plant	49,638,431
Total depreciation reserve for electric utility	$ 1,236,360,066

May not cross-check due to rounding.

ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE

Book cost of plant retired (f)	Cost of removal (g)	Salvage (h)	Other additions or deductions: Debit (i)	Other additions or deductions: Credit (j)	Balance end of year (k)
4				197,875	$ 210,503
					3,620
397,927	47,219	831,307		481,470	29,613,067
746,491	926,497	1,427,803	132	1,856,389	50,464,334
373,160	234,283	391,874		1,193,668	38,338,309
11,476			7,473		1,705,750
290,913	4,393	8,956		3,743	22,854,629
2,022,190	336,588	433,803		20,610	92,992,811
439,833	237,211	317,938	-	-	36,723,460
893,837	-	7,650	-	84	8,645,715
135,060	42,464	55,975	4,486		3,077,609
76,978	19,035	40,302	19,319		4,369,154
$ 5,387,869	$ 1,847,690	$ 3,515,608	$ 31,410	$ 3,753,839	$ 288,998,961
$ 74,366	$ (3,659)		$ 45		$ 2,580,945
-	-	21	-	943,670	2,365,125
				24,600	65,482
	1,551			361	1,619,006
				110,971	2,686,998
133,920	80	79	941,615		7,848,787
					10,432
$ 208,286	$ (2,028)	$ 100	$ 941,660	$ 1,079,602	$ 17,176,775
$ 27,348,417	$ 14,783,540	$ 3,604,170	$ 80,930,546	$ 158,516,608	$ 1,186,721,635

Explanation of items in columns (i) and (j):

Adjustments to primary reserve accounts because of plant reclassifications and transfers.

May not cross-check due to rounding.

ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE

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)	S.L. Dpr. rate % used (c)	Accruals during year: Straight line amount (d)	Accruals during year: Additional amount (e)
Structures and improv-solely owned (311)	$ 47,004,617	2.90	$ 1,904,068	$ -
Structures and improv-Columbia (311)	14,748,626	2.84	536,508	
Structures and improv-Edgewater (311)	2,197,025	3.67	89,745	
Fly ash disposal site (311-02)	21,930	25.00	-	
	$ 63,972,198		$ 2,530,321	$ -
Boiler plant equip-solely owned (312)	$ 138,356,474	2.97	$ 7,748,636	$ -
Boiler plant equip-jtly owned (312)	52,880,525	2.97	2,524,303	
Unit trains-jointly owned (312-02)	1,331,769	3.88	487	
Computer (312-03)	666,083	3.60	70,221	
Unit trains-solely owned (312-04)	15,869,295	3.40	863,176	
Unit trains-leased to others(312-04)				
Weston Fly Ash Site (312-XX)	657,436	5.35	63,280	
Boiler plant equip-Nox equipment	249,217	10.00	557,467	
	$ 210,010,799		$ 11,827,570	$ -
Turbogenerator units-solely owned (314)	$ 42,100,606	1.98	$ 1,149,548	$ -
Turbogenerator units-Columbia (314)	8,227,500	2.31	358,102	
Turbogenerator units-Edgewater (314)	2,649,988	2.23	75,180	
	$ 52,978,094		$ 1,582,830	$ -
Accessory elec eqpt-solely owned (315)	$ 20,369,833	2.70	$ 1,132,284	$ -
Accessory elec eqpt-Columbia (315)	2,976,917	2.44	133,792	
Accessory elec eqpt-Edgewater (315)	672,141	2.28	78,508	
	$ 24,018,891		$ 1,344,584	$ -
Misc power plant eqpt-solely owned (316)	$ 6,108,353	2.97	$ 364,363	$ -
Misc power plant eqpt-Columbia (316)	1,016,664	4.00	81,870	
Misc power plant eqpt-Edgewater (316)	186,953	4.00	22,714	
Environmental test eqpt-jtly owned (316)	2,274	6.67		
	$ 7,314,244		$ 468,947	$ -
Reactor plant equip (322)	$ 138,019,529	3.50	$ 4,967,489	$ -
Reactor plant-computer (322-01)	1,145,976	6.67	5,233	
Reactor plant-simulator (322-02)	1,631,894	3.85	46,696	
Reactor plant-sim. hardware (322-03)	196,944	6.25	17,376	
	$ 140,994,343		$ 5,036,794	$ -
Generators (344)	$ 15,202,361	2.66	$ 842,375	
Generators-Leased	$ 4,587,812	4.00	$ 2,965,192	
	$ 19,790,173		$ 3,807,567	
Services-overhead (369-01)	$ 10,393,079	3.97	$ 461,249	$ -
Services-underground (369-02)	24,400,733	2.48	1,827,505	
	$ 34,793,812		$ 2,288,754	$ -
Meters (370)	7,506,883	3.30	864,783	
Meter Devices - AMR	391945	6.67	768,207	
	$ 7,898,828		$ 1,632,990	
Office furniture & fixtures (391-01)	$ 105,117	5.00	$ (22,250)	$ -
Computers (391-02)	630,516	20.00	436,538	
Data handling equip (391-03)	187,500	20.00	84,013	
	$ 923,133		$ 498,301	$ -

May not cross-check due to rounding.

ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE

Book cost of plant retired (f)	Cost of removal (g)	Salvage (h)	Other additions or deductions: Debit (i)	Other additions or deductions: Credit (j)	Balance end of year (k)	
						13
$ 163,321	$ 30,269	$ -	$ -	$ -	$ 48,715,095	14
49,151					15,235,983	15
1,558	10,258				2,274,954	16
21,930					0	17
$ 235,960	$ 40,527	$ -	$ -	$ -	$ 66,226,032	18
						19
$ 13,387,592	$ 443,608	$ 36,136	$ -	$ 3,184	$ 132,313,230	20
252,361	276,478	2,453			54,878,442	21
			487		1,331,769	22
3,179			2,774		730,351	23
					16,732,471	24
						25
					720,716	26
74,630	351	40,366			772,069	27
$ 13,717,762	$ 720,437	$ 78,955	$ 3,261	$ 3,184	$ 207,479,048	28
						29
$ 4,268	$ -	$ 4,804	$ -	$ -	$ 43,250,690	30
					8,585,602	31
579	1,036				2,723,553	32
$ 4,847	$ 1,036	$ 4,804	$ -	$ -	$ 54,559,845	33
						34
$ 32,979	$ -	$ -	$ -	$ 2,870,859	$ 24,339,997	35
				336,296	3,447,005	36
				2,018,153	2,768,802	37
$ 32,979	$ -	$ -	$ -	$ 5,225,308	$ 30,555,804	38
						39
$ 24,924	$ -	$ -	$ -	$ 200	$ 6,447,992	40
110,043	(255)				988,746	41
-					209,667	42
					2,274	43
$ 134,967	$ (255)	$ -	$ -	$ 200	$ 7,648,679	44
						45
$ 6,638,150	$ 12,173,451	$ -	$ -	$ 121,289,963	$ 245,465,380	46
65,754				579,009	1,664,464	47
6,408				790,320	2,462,502	48
547				192,895	406,668	49
$ 6,710,859	$ 12,173,451	$ -	$ -	$ 122,852,187	$ 249,999,014	50
						51
$ -	$ -	$ -	$ -	$ 413,910	$ 16,458,646	52
					7,553,004	53
$ -	$ -	$ -	$ -	$ 413,910	$ 24,011,650	54
						55
$ 203,745	$ 204,997	$ 270,919	$ -	$ -	$ 10,716,505	56
236,088	32,214	47,019			26,006,955	57
$ 439,833	$ 237,211	$ 317,938	$ -	$ -	$ 36,723,460	58
						59
$ 869,584	$ -	$ 7,650	$ -	$ 84	$ 7,509,816	60
$ 24,253					$ 1,135,899	61
$ 893,837	$ -	$ 7,650	$ -	$ 84	$ 8,645,715	62
						63
$ -	$ -	$ -	$ -	$ 277,367	$ 360,234	64
		$ 21		481,445	$ 1,548,520	65
				$ 184,858	$ 456,371	66
$ -	$ -	$ 21	$ -	$ 943,670	$ 2,365,125	67

May not cross-check due to rounding.

MONTHLY PEAKS AND OUTPUT

1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in thousands of kilowatts) and monthly output (in thousands of kilowatt-hours).
2. Monthly peak col. (b) should be respondent's maximum kw. load as measured by the sum of its coincidental n Q 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 s {calc} plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 23 on page E-28.
5. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.

Month	Monthly Peak					Mo. output (KWH) (000's)
	KW (000's)	Day of week (Mon. etc.)	Date (Mo/Da/Yr)	Time Beginning (Hour:Min)	Type of reading (0,15,30,60)	
(a)	(b) *	(c)	(d)	(e)	(f)	(g)
Jan	1576	Thursday	1/4/2001	HE 1800		1,158,889
Feb	1524	Thursday	2/1/2001	HE1900	All are	1,035,982
March	1485	Monday	3/5/2001	HE 1900	60 minute	1,078,666
April	1381	Monday	4/2/2001	HE 2000	integrated	994,855
May	1434	Thursday	5/17/2001	HE 1200		1,045,390
Jun	1759	Tuesday	6/26/2001	HE 1400		1,086,735
Jul	1909	Tuesday	7/31/2001	HE 1500		1,226,442
Aug	2014	Wednesday	8/8/2001	HE 1600		1,252,409
Sept	1591	Friday	9/7/2001	HE 1200		1,054,491
Oct	1484	Tuesday	10/30/2001	HE 1800		1,133,789
Nov	1553	Wednesday	11/28/2001	HE 1800		1,055,395
Dec	1610	Wednesday	12/19/2001	HE 1800		1,139,190
Total						13,262,233
System Name		Wisconsin Public Service Corporation				

* Column (b) represents the system's monthly maximum integrated megawatt load during the traditional peak time period.

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Form:

GENERATION SUMMARY WORKSHEET
Utility: Wisconsin Public Service Corporation

		FERC Form 1 Page 402				
Plant Name	Unit ID	Generator Nameplate Capacity (MW)	Type of Prime Mover	Summer Capability (MW)	Winter Capability (MW)	Line 12 - Net Generation
COAL						
Pulliam	3	30.0	ST	29.00	27.00	67837.00
Pulliam	4	30.0	ST	27.00	29.00	100384.00
Pulliam	5	50.0	ST	51.00	50.00	285417.00
Pulliam	6	62.5	ST	69.00	72.00	444182.00
Pulliam	7	75.0	ST	87.00	87.00	442322.00
Pulliam	8	125.0	ST	133.00	136.00	895215.00
pulliam total						
Weston	1	60.0	ST	66.00	62.00	364006.00
Weston	2	75.0	ST	88.00	88.00	622960.00
Weston	3	321.6	ST	336.00	340.00	2132318.00
GAS						
De Pere	0	180.0	GT	176.00	196.00	142558.00
West Marinette	31	41.9	GT	43.00	46.00	13206.00
West Marinette	32	41.9	GT	43.00	46.00	8059.00
West Marinette	33	83.5	GT	76.00	109.00	80051.00
West Marinette	34	83.0	GT	**MG&E owns M34, WPSC is the operator**		
Weston	31	21.5	GT	20.00	22.00	6427.00
Weston	32	51.0	GT	46.00	65.00	43548.00
NUCLEAR						
Kewaunee	1	535.0	NP	532.00	537.00	3461717.00
Kewaunee-WPS Share				313.00	316.00	
OIL						
Eagle River	1	2.0	IC	<5MGW	<5MGW	70.00
Eagle River	2	2.0	IC	<5MGW	<5MGW	70.00
Oneida Casino	1	2.0	IC	<5MGW	<5MGW	70.00
Oneida Casino	2	2.0	IC	<5MGW	<5MGW	69.00
HYDRO						
Alexander	1	1.4	HY	<5MGW	<5MGW	7093.00
Alexander	2	1.4	HY	<5MGW	<5MGW	8616.00
Alexander	3	1.4	HY	<5MGW	<5MGW	5740.00
Caldron Falls	1	3.2	HY	<5MGW	<5MGW	10312.00
Caldron Falls	2	3.2	HY	<5MGW	<5MGW	1875.00
Grandfather Falls	1	11.0	HY	17.00	17.00	67745.00
Grandfather Falls	2	6.2	HY	17.00	17.00	15249.00
Grand Rapids	1	1.1	HY	<5MGW	<5MGW	5419.00
Grand Rapids	2	1.1	HY	<5MGW	<5MGW	4950.00
Grand Rapids	3	1.5	HY	<5MGW	<5MGW	4287.00
Grand Rapids	4	1.9	HY	<5MGW	<5MGW	5676.00
Grand Rapids	5	1.9	HY	<5MGW	<5MGW	13455.00
Hat Rapids	1	0.8	HY	<5MGW	<5MGW	3149.00
Hat Rapids	2	0.5	HY	<5MGW	<5MGW	2483.00
Hat Rapids	3	0.4	HY	<5MGW	<5MGW	1950.00

Form:

GENERATION SUMMARY WORKSHEET
Utility: Wisconsin Public Service Corporation

FERC Form 1 Page 402					
Line 37 - Fuel Burned Primary Fuel	Line 37 - Fuel Burned Secondary Fuel	Line 37 - Fuel Burned Tertiary	Line 38 - Fuel Htg Value Primary Fuel	Line 38 - Fuel Htg Value Secondary Fuel	Line 38 - Fuel Htg Value Tertiary
55679.00	42244.00	n/a	8819.00	1007.00	n/a
81980.00	58549.00	n/a	8828.00	1007.00	n/a
206915.00	61959.00	n/a	8806.00	1007.00	n/a
301182.00	93594.00	n/a	8801.00	1008.00	n/a
277135.00	90472.00	n/a	8825.00	1009.00	n/a
522983.00	69933.00	n/a	8808.00	1008.00	n/a
269981.00	42004.00	n/a	8635.00	1009.00	138000.00
389065.00	46655.00	n/a	8631.00	1011.00	138000.00
1255044.00	64390.00	n/a	8634.00	1011.00	n/a
1640096.00	80192.00	n/a	1008.00	138830.00	n/a
193590.00	1023.00	n/a	1008.00	138000.00	n/a
126620.00	1172.00	n/a	1008.00	138000.00	n/a
1085910.00	1626.00	n/a	1008.00	138000.00	n/a
107919.00	43500.00	n/a	1009.00	138000.00	n/a
587570.00	4671.00	n/a	1009.00	138000.00	n/a
457270.00	n/a	n/a	82.00	n/a	n/a
195444.00			82.00		
5775.00	n/a	n/a	138000.00	n/a	n/a
5775.00	n/a	n/a	138000.00	n/a	n/a
5004.00	n/a	n/a	138000.00	n/a	n/a
4932.00	n/a	n/a	138000.00	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a

GENERATION SUMMARY WORKSHEET Form:

Utility: Wisconsin Public Service Corporation

		FERC Form 1 Page 402				
Plant Name	Unit ID	Generator Nameplate Capacity (MW)	Type of Prime Mover	Summer Capability (MW)	Winter Capability (MW)	Line 12 - Net Generation
HYDRO (cont.)						
High Falls	1	1.4	HY	<5MGW	<5MGW	2036.00
High Falls	2	1.4	HY	<5MGW	<5MGW	3699.00
High Falls	3	1.4	HY	<5MGW	<5MGW	3217.00
High Falls	4	1.4	HY	<5MGW	<5MGW	4492.00
High Falls	5	1.4	HY	<5MGW	<5MGW	1333.00
Jersey	1	0.2	HY	<5MGW	<5MGW	940.00
Jersey	2	0.2	HY	<5MGW	<5MGW	1153.00
Jersey	3	0.1	HY	<5MGW	<5MGW	668.00
Johnson Falls	1	1.8	HY	<5MGW	<5MGW	2909.00
Johnson Falls	2	1.8	HY	<5MGW	<5MGW	6044.00
Merrill	1	0.4	HY	<5MGW	<5MGW	1488.00
Merrill	2	0.4	HY	<5MGW	<5MGW	2234.00
Merrill	3	1.5	HY	<5MGW	<5MGW	5023.00
Otter Rapids	1	0.3	HY	<5MGW	<5MGW	1728.00
Otter Rapids	2	0.2	HY	<5MGW	<5MGW	214.00
Otter Rapids	3	0.3	HY	n/a	n/a	
Peshtigo	1	0.2	HY	<5MGW	<5MGW	1036.00
Peshtigo	4	0.4	HY	<5MGW	<5MGW	1438.00
Potato Rapids	1	0.5	HY	<5MGW	<5MGW	995.00
Potato Rapids	2	0.4	HY	<5MGW	<5MGW	1080.00
Potato Rapids	3	0.4	HY	<5MGW	<5MGW	1723.00
Sandstone Rapids	1	1.9	HY	<5MGW	<5MGW	8686.00
Sandstone Rapids	2	1.9	HY	<5MGW	<5MGW	843.00
Tomahawk	1	1.3	HY	<5MGW	<5MGW	7686.00
Tomahawk	2	1.3	HY	<5MGW	<5MGW	4482.00
Wausau	1	1.8	HY	<5MGW	<5MGW	15102.00
Wausau	2	1.8	HY	<5MGW	<5MGW	10890.00
Wausau	3	1.8	HY	<5MGW	<5MGW	4337.00
WIND						
Glenmore	1	0.6	WIND	<5MGW	<5MGW	275.00
Glenmore	2	0.6	WIND	<5MGW	<5MGW	244.00
Lincoln	1	0.7	WIND	<5MGW	<5MGW	1380.00
Lincoln	2	0.7	WIND	<5MGW	<5MGW	1279.00
Lincoln	3	0.7	WIND	<5MGW	<5MGW	1251.00
Lincoln	4	0.7	WIND	<5MGW	<5MGW	1294.00
Lincoln	5	0.7	WIND	<5MGW	<5MGW	1219.00
Lincoln	6	0.7	WIND	<5MGW	<5MGW	1115.00
Lincoln	7	0.7	WIND	<5MGW	<5MGW	1159.00
Lincoln	8	0.7	WIND	<5MGW	<5MGW	1181.00
Lincoln	9	0.7	WIND	<5MGW	<5MGW	1267.00
Lincoln	10	0.7	WIND	<5MGW	<5MGW	1131.00
Lincoln	11	0.7	WIND	<5MGW	<5MGW	1113.00
Lincoln	12	0.7	WIND	<5MGW	<5MGW	1146.00
Lincoln	13	0.7	WIND	<5MGW	<5MGW	1074.00
Lincoln	14	0.7	WIND	<5MGW	<5MGW	1184.00
OTHER RENEWABLES	**PHOTOVOLTAICS, FUEL CELLS**					
				2169.0	2262.0	9381273.0
		1950.2	MW TOTAL located in Wisconsin and operated by utility			

Utility No 6690 Year Ended December 31, 2001 Page E-37.1 (continued from E-36.1) 56

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GENERATION SUMMARY WORKSHEET Form: 58

Utility: Wisconsin Public Service Corporation 59

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FERC Form 1 Page 402						61
Line 37 - Fuel Burned Primary Fuel	Line 37 - Fuel Burned Secondary Fuel	Line 37 - Fuel Burned Tertiary	Line 38 - Fuel Htg Value Primary Fuel	Line 38 - Fuel Htg Value Secondary Fuel	Line 38 - Fuel Htg Value Tertiary	62 63
						64
n/a	n/a	n/a	n/a	n/a	n/a	65
n/a	n/a	n/a	n/a	n/a	n/a	66
n/a	n/a	n/a	n/a	n/a	n/a	67
n/a	n/a	n/a	n/a	n/a	n/a	68
n/a	n/a	n/a	n/a	n/a	n/a	69
n/a	n/a	n/a	n/a	n/a	n/a	70
n/a	n/a	n/a	n/a	n/a	n/a	71
n/a	n/a	n/a	n/a	n/a	n/a	72
n/a	n/a	n/a	n/a	n/a	n/a	73
n/a	n/a	n/a	n/a	n/a	n/a	74
n/a	n/a	n/a	n/a	n/a	n/a	75
n/a	n/a	n/a	n/a	n/a	n/a	76
n/a	n/a	n/a	n/a	n/a	n/a	77
n/a	n/a	n/a	n/a	n/a	n/a	78
n/a	n/a	n/a	n/a	n/a	n/a	79
n/a	n/a	n/a	n/a	n/a	n/a	80
n/a	n/a	n/a	n/a	n/a	n/a	81
n/a	n/a	n/a	n/a	n/a	n/a	82
n/a	n/a	n/a	n/a	n/a	n/a	83
n/a	n/a	n/a	n/a	n/a	n/a	84
n/a	n/a	n/a	n/a	n/a	n/a	85
n/a	n/a	n/a	n/a	n/a	n/a	86
n/a	n/a	n/a	n/a	n/a	n/a	87
n/a	n/a	n/a	n/a	n/a	n/a	88
n/a	n/a	n/a	n/a	n/a	n/a	89
n/a	n/a	n/a	n/a	n/a	n/a	90
n/a	n/a	n/a	n/a	n/a	n/a	91
n/a	n/a	n/a	n/a	n/a	n/a	92
						93
						94
n/a	n/a	n/a	n/a	n/a	n/a	95
n/a	n/a	n/a	n/a	n/a	n/a	96
n/a	n/a	n/a	n/a	n/a	n/a	97
n/a	n/a	n/a	n/a	n/a	n/a	98
n/a	n/a	n/a	n/a	n/a	n/a	99
n/a	n/a	n/a	n/a	n/a	n/a	100
n/a	n/a	n/a	n/a	n/a	n/a	101
n/a	n/a	n/a	n/a	n/a	n/a	102
n/a	n/a	n/a	n/a	n/a	n/a	103
n/a	n/a	n/a	n/a	n/a	n/a	104
n/a	n/a	n/a	n/a	n/a	n/a	105
n/a	n/a	n/a	n/a	n/a	n/a	106
n/a	n/a	n/a	n/a	n/a	n/a	107
n/a	n/a	n/a	n/a	n/a	n/a	108
n/a	n/a	n/a	n/a	n/a	n/a	109
n/a	n/a	n/a	n/a	n/a	n/a	110
						111
						112
						113
						114
7775869	701984	0				115
						116
						117

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GENERATION SUMMARY WORKSHEET Form:

Utility: Wisconsin Public Service Corporation

		FERC Form 1 Page 402				
Plant Name	Unit ID	Generator Nameplate Capacity (MW)	Type of Prime Mover	Summer Capability (MW)	Winter Capability (MW)	Line 12 - Net Generation
Generating Units Operated by others or located outside of Wisconsin						
WPL, Kewaunee		219	NP	218.00	220.00	-1419520.00
MGE, Kewaunee		95	NP	95.00	96.00	-561768.00
Columbia	1	167.6	ST	173.00	175.00	1085972.00
Columbia	2	167.6	ST	170.00	177.00	1165415.00
Edgewater ***	4	105.8	ST	106.00	108.00	573969.00
Castle Rock		5	HY	12.00	12.00	
Petenwell		6.66	HY	12.00	12.00	
***note Edgewater also burned Tire Dirived Fuel in 2001 use was 6133.00 tons at a cost of $152803.83						
				786.0	800.0	844068.0
		138.7	MW TOTAL for all generating units outside of Wisconsin and operated by others less joint plant amounts			

Explanations

FERC Form 1 Total Net Generation on page 401a line 9 is 10,228,048 MW. PSCW Total Net Generation reported is 10,225,341 MW. The difference 2,707 can be attributed to diesel generators leased on a temporary basis.

GENERATION SUMMARY WORKSHEET Form:

Utility: Wisconsin Public Service Corporation

FERC Form 1 Page 402					
Line 37 - Fuel Burned Primary Fuel	Line 37 - Fuel Burned Secondary Fuel	Line 37 - Fuel Burned Tertiary	Line 38 - Fuel Htg Value Primary Fuel	Line 38 - Fuel Htg Value Secondary Fuel	Line 38 - Fuel Htg Value Tertiary
187481.00	n/a	n/a	33.58	n/a	n/a
81394.00	n/a	n/a	14.57	n/a	n/a
677604.00	104844.00	n/a	8324.00	138875.00	n/a
704881.00	104434.00		8462.00	138875.00	n/a
307089.00	60956.00	n/a	8355.00	138875.00	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
1958449	270234	0			

The following generating units reported changes in summer and/or winter capabilities from the previous year's annual tests exceeding the stated citeria:

Pulliam 7
Pulliam 8
Weston 1
Weston W31 & W32
W Marinette M31 & M32

These changes are explained briefly as follows:

We run the tests at prevailing ambient conditions during the appropriate season (summer or winter) and correct the results to monthly design temperature conditions as determined by MAIN procedure.

COAL CONTRACT INFORMATION-SPECIFICATION AND COSTS

Particulars (a)	(b)	(c)
Vendor name	Vendor A	Vendor A
Term of agreement (mo/da/yr - mo/da/yr)	01/01/01-12/31/03	01/01/01-12/31/03
Plant name	Pulliam	Weston 1&2
Total cost of coal delivered	$ 22,895,847	$ 7,777,488
Total units delivered - 2,000 lb. tons	1,224,330	461,298
Avg. Btu's per lb. of coal delivered	8,978	8,757
Avg. percent moisture of coal delivered	26.48	27.24
Avg. percent sulfur of coal delivered	0.20	0.30
Avg. percent ash of coal delivered	4.2	5.7
	(h)	(i)
Vendor name	Vendor B	Vendor B
Term of agreement (mo/da/yr - mo/da/yr)	1/1/01-12/31/03	1/1/01-12/31/03
Plant name	Pulliam	Weston 1&2
Total cost of coal delivered	$ 3,969,329	$ 1,006,097
Total units delivered - 2,000 lb. tons	226,865	52,804
Avg. Btu's per lb. of coal delivered	8,790	8,964
Avg. percent moisture of coal delivered	27.26	26.51
Avg. percent sulfur of coal delivered	0.31	0.20
Avg. percent ash of coal delivered	5.3	4.2
	(n)	(o)
Vendor name	Vendor C	Vendor C
Term of agreement (mo/da/yr - mo/da/yr)	1/1/01-12/31/03	1/1/01-12/31/03
Plant name	Pulliam	Weston 1&2
Total cost of coal delivered	$ 688,117	$ 1,648,882
Total units delivered - 2,000 lb. tons	37,529	85,218
Avg. Btu's per lb. of coal delivered	8,822	8,787
Avg. percent moisture of coal delivered	27.29	26.98
Avg. percent sulfur of coal delivered	0.26	0.31
Avg. percent ash of coal delivered	5.1	5.6
	(t)	(u)
Vendor name	*	Vendor D
Term of agreement (mo/da/yr - mo/da/yr)		1/1/01-12/31/03
Plant name		Weston 1&2
Total cost of coal delivered		$ 1,306,641
Total units delivered - 2,000 lb. tons		74,023
Avg. Btu's per lb. of coal delivered		8,789
Avg. percent moisture of coal delivered		27.12
Avg. percent sulfur of coal delivered		0.33
Avg. percent ash of coal delivered		5.7
	(z)	(aa)
Vendor name		*
Term of agreement (mo/da/yr - mo/da/yr)		
Plant name		
Total cost of coal delivered		
Total units delivered - 2,000 lb. tons		
Avg. Btu's per lb. of coal delivered		
Avg. percent moisture of coal delivered		
Avg. percent sulfur of coal delivered		
Avg. percent ash of coal delivered		

* Plant received a portion of its 2001 coal requirements from the spot market.

COAL CONTRACT INFORMATION-SPECIFICATION AND COSTS (continued)

(d)	(e)	(f)	(g)
Vendor A	Vendor A	Vendor A	
6/10/77-12/31/16	1/1/99-12/31/01	1/1/99-12/31/01	
Weston 3	Columbia 1&2	Edgewater 4	
$ 14,136,833	$ 7,263,519	$ 3,901,392	
739,448	415,213	259,249	
8,778	8,778	8,759	
27.26	N/A	N/A	
0.30	0.29	0.30	
5.5	N/A	N/A	
(j)	(k)	(l)	(m)
Vendor B	*	*	
1/1/01-12/31/03			
Weston 3			
$ 6,297,491			
366,051			
8,777			
27.34			
0.29			
5.5			
(p)	(q)	(r)	(s)
Vendor C			
1/1/01-12/31/03			
Weston 3			
$ 1,110,563			
61,076			
8,997			
26.35			
0.19			
4.1			
(v)	(w)	(x)	(y)
Vendor D			
1/1/01-12/31/03			
Weston 3			
$ 1,982,495			
121,403			
8,781			
27.29			
0.3			
5.4			
(bb)	(cc)	(dd)	(ee)
*			

* Plant received a portion of its 2001 coal requirements from the spot market.

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

Particulars (a)	Miles of: Pole line (b)	U.G. conduit (subway) (c)	Buried cable (d)
Lines in Wisconsin:			
Urban distribution lines--primary voltage	1,848.32	19.76	801.80
Urban distribution lines--secondary voltage	1,519.55		427.47
Rural distribution lines--primary voltage	12,583.19	0.18	2,667.78
Rural distribution lines--secondary voltage	1,329.14		181.90
Total in Wisconsin	17,280.20	19.94	4,078.95
Lines outside the state:			
Urban distribution lines--primary voltage	50.25	3.80	12.64
Urban distribution lines--secondary voltage	47.83		3.71
Rural distribution lines--primary voltage	414.70		28.38
Rural distribution lines--secondary voltage	32.45		0.24
Total outside the state	545.23	3.80	44.97
Total lines of utility	17,825.43	23.74	4,123.92

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR

Report in alphabetical order first, cities, and second, incorporated villages. Next, report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)
RECAPITULATION	
CITIES	158,421
VILLAGES	50,595
TOWNS	191,911
TOTAL	400,927
CITIES	
ALGOMA	0
ANTIGO	4,356
BRILLION	1,459
CHILTON	1,984
CRANDON	1,178
DE PERE	9,102
EAGLE RIVER	6
GREEN BAY	47,847
KEWAUNEE	1,553
MANITOWOC	3
MARINETTE	6,159
MENOMINEE, MICHIGAN	4,887
MERRILL	4,799
MOSINEE	2,073
NEW HOLSTEIN	0
OCONTO	2,347
OSHKOSH	28,838
PESHTIGO	1,679
RHINELANDER	4,287
SCHOFIELD	1,388
STEPHENSON, MICHIGAN	5
STEVENS POINT	10,978
STURGEON BAY	1
TOMAHAWK	2,024
TWO RIVERS	22
WAUPACA	3,098
WAUSAU	18,348
TOTAL CITIES	158,421
VILLAGES	
ALLOUEZ	5,940
ASHWAUBENON	8,907
BROKAW	85
CASCO	287
COLEMAN	458
CRIVITZ	677
DAGGETT, MICHIGAN	0
DENMARK	920
EDGAR	685

Location (a)	Customers end of year (b)
VILLAGES (CONT'D)	
EGG HARBOR	887
EPHRAIM	900
FENWOOD	74
FORESTVILLE	247
FRANCIS CREEK	305
HILBERT	1
HOWARD	6,771
JUNCTION CITY	238
KELLNERSVILLE	174
LENA	339
LUXEMBURG	998
MARATHON	781
MARIBEL	168
MISHICOT	851
PARK RIDGE	275
PLOVER	5,029
POTTER	128
POUND	209
PULASKI	195
REEDSVILLE	569
ROTHSCHILD	2,299
SISTER BAY	1,403
ST. NAZIANZ	377
STOCKBRIDGE	384
STRATFORD	7
SURING	335
VALDERS	480
WAUSAUKEE	372
WESTON	5,776
WHITELAW	336
WHITING	791
WRIGHTSTOWN	937
TOTAL VILLAGES	50,595
TOWNS	
BROWN COUNTY	
BELLEVUE	5,778
EATON	561
GLENMORE	439
GREEN BAY	866
HOBART	2,367
HOLLAND	374
HUMBOLDT	583
LAWRENCE	902
LEDGEVIEW	1,740
MORRISON	686

NAMES OF CITIES, VILLAGES, AND TOWNS

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(CLASS A & B)

Location (a)	Customers end of year (b)
TOWNS (CONT'D)	
BROWN COUNTY (CONT'D)	
NEW DENMARK	654
PITTSFIELD	999
ROCKLAND	611
SCOTT	1,450
SUAMICO	3,733
WRIGHTSTOWN	865
	22,608
CALUMET COUNTY	
BRILLION	643
BROTHERTOWN	513
CHARLESTOWN	199
CHILTON	462
HARRISON	54
RANTOUL	291
STOCKBRIDGE	694
WOODVILLE	7
	2,863
DOOR COUNTY	
BAILEYS HARBOR	1,349
BRUSSELS	520
CLAYBANKS	125
EGG HARBOR	1,942
FORESTVILLE	501
GARDNER	1,169
GIBRALTER	1,547
JACKSONPORT	811
LIBERTY GROVE	2,366
NASEWAUPEE	746
SEVASTOPOL	1,410
STURGEON BAY	18
UNION	609
	13,113
FLORENCE COUNTY	
FENCE	252
FERN	150
FLORENCE	37
HOMESTEAD	26
	465
FOND DU LAC COUNTY	
ELDORADO	24
FRIENDSHIP	5
ROSENDALE	10
	39

Location (a)	Customers end of year (b)
FOREST COUNTY	
ARGONNE	315
ARMSTRONG CREEK	437
BLACKWELL	86
CASWELL	135
CRANDON	456
FREEDOM	455
HILES	635
LAONA	934
LINCOLN	1,048
NASHVILLE	1,319
WABENO	919
	6,739
IRON COUNTY	
SHERMAN	15
KEWAUNEE COUNTY	
AHNAPEE	460
CARLTON	461
CASCO	479
FRANKLIN	457
LINCOLN	386
LUXEMBURG	585
MONTPELIER	569
PIERCE	436
RED RIVER	717
WEST KEWAUNEE	563
	5,113
LANGLADE COUNTY	
ACKLEY	266
AINSWORTH	589
ANTIGO	752
ELCHO	1,521
LANGLADE	444
NEVA	489
NORWOOD	264
PARRISH	103
PECK	208
POLAR	74
PRICE	138
ROLLING	657
SUMMIT	129
UPHAM	946
VILAS	160
WOLF RIVER	273
	7,013

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(CLASS A & B)

Location (a)	Customers end of year (b)
LINCOLN COUNTY	
BIRCH	283
BRADLEY	2,150
CORNING	370
HARDING	212
HARRISON	864
KING	904
MERRILL	1,413
PINE RIVER	841
ROCK FALLS	441
RUSSELL	398
SCHLEY	462
SCOTT	614
SKANAWAN	248
SOMO	46
TOMAHAWK	149
WILSON	368
	9,763
MANITOWOC COUNTY	
CATO	678
CENTERVILLE	156
COOPERSTOWN	572
EATON	340
FRANKLIN	554
GIBSON	635
KOSSUTH	1,029
LIBERTY	605
MANITOWOC	453
MANITOWOC RAPIDS	1,036
MAPLE GROVE	363
MEEME	485
MISHICOT	584
NEWTON	1,026
ROCKLAND	482
SCHLESWIG	410
TWO CREEKS	240
TWO RIVERS	898
	10,546
MARATHON COUNTY	
BERGEN	308
BERLIN	403
BEVENT	166
CASSEL	342
CLEVELAND	485
DAY	15
EASTON	463
EAU PLEINE	262

Location (a)	Customers end of year (b)
MARATHON COUNTY (CONT'D)	
ELDERON	99
EMMET	337
FRANKFORT	48
GREEN VALLEY	145
GUENTHER	48
HALSEY	91
HAMBURG	371
HARRISON	191
HEWITT	246
KNOWLTON	849
KRONENWETTER	2,269
MAINE	1,057
MARATHON	467
MOSINEE	921
NORRIE	86
PLOVER	106
REID	535
RIB FALLS	387
RIB MOUNTAIN	3,197
RIETBROCK	275
RINGLE	562
STETTIN	1,094
TEXAS	741
WAUSAU	1,005
WESTON	184
WIEN	209
	17,964
MARINETTE COUNTY	
AMBERG	905
ATHELSTANE	986
BEAVER	396
BEECHER	931
DUNBAR	803
GOODMAN	746
GROVER	752
LAKE	854
MIDDLE INLET	830
NIAGARA	23
PEMBINE	934
PESHTIGO	1,983
PORTERFIELD	1,048
POUND	319
SILVER CLIFF	1,022
STEPHENSON	4,240
WAGNER	614
WAUSAUKEE	1,073
	18,459

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Location (a)	Customers end of year (b)
MENOMINEE COUNTY, MICHIGAN	
DAGGETT	208
HOLMES	38
INGALLSTON	620
LAKE	47
MELLEN	698
MENOMINEE	1,967
NADEAU	55
STEPHENSON	336
	3,969
OCONTO COUNTY	
ABRAMS	281
BAGLEY	100
BRAZEAU	58
BREED	480
CHASE	631
DOTY	766
GILLETT	5
HOW	100
LAKEWOOD	1,472
LENA	68
LITTLE RIVER	400
LITTLE SUAMICO	1,086
MAPLE VALLEY	259
MORGAN	80
MOUNTAIN	1,293
OCONTO	258
OCONTO FALLS	74
PENSAUKEE	239
RIVERVIEW	1,563
SPRUCE	409
TOWNSEND	1,729
	11,351
ONEIDA COUNTY	
CASSIAN	1,111
CRESCENT	1,285
ENTERPRISE	410
HAZELHURST	1,162
LAKE TOMAHAWK	1,109
LITTLE RICE	447
LYNNE	19
MINOCQUA	4,780
MONICO	235
NEWBOLD	2,290
NOKOMIS	1,123
PELICAN	1,853

Location (a)	Customers end of year (b)
ONEIDA COUNTY (CONT'D)	
PIEHL	81
PINE LAKE	1,665
SCHOEPKE	577
STELLA	377
SUGAR CAMP	1,516
THREE LAKES	3,118
WOODBORO	734
WOODRUFF	1,819
	25,711
OUTAGAMIE COUNTY	
BUCHANAN	12
FREEDOM	8
KAUKAUNA	25
ONEIDA	132
SEYMOUR	6
	183
PORTAGE COUNTY	
ALBAN	8
ALMOND	211
AMHERST	4
BELMONT	211
BUENA VISTA	570
CARSON	447
DEWEY	127
GRANT	22
EAU PLEINE	319
HULL	2,299
LANARK	305
LINWOOD	472
NEW HOPE	5
PINE GROVE	549
PLOVER	1,005
SHARON	386
STOCKTON	182
	7,122
SHAWANO COUNTY	
ANIWA	8
HUTCHINS	4
	12
VILAS COUNTY	
ARBOR VITAE	2,628
BOULDER JUNCTION	1,270
CLOVERLAND	991
CONOVER	25
LAC DU FLAMBEAU	2,981
LAND O LAKES	127

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(CLASS A & B)

Location (a)	Customers end of year (b)	Location (a)	Customers end of year (b)
VILAS COUNTY (CONT'D)			
LINCOLN	2,061		
PLUM LAKE	788		
PRESQUE ISLE	256		
ST. GERMAIN	2,379		
WASHINGTON	1,567		
	15,073		
WAUPACA COUNTY			
DAYTON	1,270		
FARMINGTON	1,825		
LIND	10		
ROYALTON	22		
SAINT LAWRENCE	21		
WAUPACA	566		
	3,714		
WAUSHARA COUNTY			
PLAINFIELD	1		
SAXEVILLE	1		
	2		
WINNEBAGO COUNTY			
ALGOMA	2,342		
BLACK WOLF	1,173		
CLAYTON	1,273		
MENASHA	37		
NEENAH	27		
NEKIMI	826		
NEPEUSKUN	14		
OMRO	3		
OSHKOSH	1,718		
UTICA	535		
VINLAND	916		
WINCHESTER	626		
WINNECONNE	584		
	10,074		

NAMES OF CITIES, VILLAGES, AND TOWNS

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Location (a)	Customers end of year (b)
BROWN COUNTY	
CITIES:	
DE PERE	7,312
GREEN BAY	37,210
VILLAGES:	
ALLOUEZ	5,490
ASHWAUBENON	6,456
DENMARK	734
HOWARD	5,390
WRIGHTSTOWN	750
TOWNS:	
BELLEVUE	4,315
EATON	121
GLENMORE	8
GREEN BAY	504
HOBART	1,661
HOLLAND	14
HUMBOLDT	256
LAWRENCE	611
LEDGEVIEW	1,129
MORRISON	147
NEW DENMARK	116
PITTSFIELD	555
ROCKLAND	206
SCOTT	1,158
SUAMICO	3,050
WRIGHTSTOWN	379
	77,572
CALUMET COUNTY	
CITIES:	
BRILLION	1,141
CHILTON	1,489
KIEL	164
NEW HOLSTEIN	1,285
VILLAGES:	
HILBERT	450
POTTER	99
STOCKBRIDGE	201
TOWNS:	
BRILLION	331
BROTHERTOWN	225
CHARLESTOWN	97
CHILTON	67
HARRISON	49
NEW HOLSTEIN	191
RANTOUL	25
STOCKBRIDGE	203
WOODVILLE	12
	6,029
DOOR COUNTY	
CITIES:	
STURGEON BAY	4,058
VILLAGES:	
FORESTVILLE	195
TOWNS:	
BRUSSELS	85
FORESTVILLE	85

Location (a)	Customers end of year (b)
DOOR COUNTY (CONT'D)	
GARDNER	133
NASEWAUPEE	387
SEVASTOPOL	354
STURGEON BAY	8
UNION	162
	5,467
FOND DU LAC COUNTY	
VILLAGES:	
MOUNT CALVARY	160
ST. CLOUD	114
TOWNS:	
CALUMET	213
FOREST	7
FRIENDSHIP	3
MARSHFIELD	110
OSCEOLA	200
	807
FOREST COUNTY	
CITIES:	
CRANDON	829
TOWNS:	
ARGONNE	119
BLACKWELL	38
CRANDON	31
HILES	229
LAONA	500
LINCOLN	48
WABENO	532
	2,326
KEWAUNEE COUNTY	
CITIES:	
ALGOMA	1,522
KEWAUNEE	1,175
VILLAGES:	
CASCO	232
LUXEMBURG	831
TOWNS:	
AHNAPEE	16
CASCO	62
FRANKLIN	77
LUXEMBURG	126
MONTPELIER	100
PIERCE	153
RED RIVER	204
WEST KEWAUNEE	31
	4,529
LANGLADE COUNTY	
VILLAGES:	
WHITE LAKE	122
TOWNS:	
ELCHO	531
EVERGREEN	50
POLAR	28
UPHAM	289
WOLF RIVER	95
	1,115

NAMES OF CITIES, VILLAGES, AND TOWNS

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(CLASS A & B)

Location (a)	Customers end of year (b)
LINCOLN COUNTY	
CITIES:	
MERRILL	3,860
TOMAHAWK	1,554
TOWNS:	
BIRCH	1
BRADLEY	1,017
KING	269
MERRILL	784
PINE RIVER	212
SCOTT	128
TOMAHAWK	24
WILSON	0
	7,849
MANITOWOC COUNTY	
CITIES:	
KIEL	1,176
MANITOWOC	13,734
TWO RIVERS	5,074
VILLAGES:	
CLEVELAND	560
FRANCIS CREEK	262
KELLNERSVILLE	161
MARIBEL	140
MISHICOT	573
REEDSVILLE	469
ST. NAZIANZ	301
VALDERS	406
WHITELAW	296
TOWNS:	
CATO	143
CENTERVILLE	15
COOPERSTOWN	70
EATON	6
FRANKLIN	46
KOSSUTH	452
LIBERTY	148
MANITOWOC	385
MANITOWOC RAPIDS	761
MAPLE GROVE	39
MEEME	218
MISHICOT	100
NEWTON	663
ROCKLAND	109
SCHLESWIG	273
TWO RIVERS	565
	27,145
MARATHON COUNTY	
CITIES:	
MOSINEE	1,599
SCHOFIELD	1,034
WAUSAU	14,116
VILLAGES:	
BROKAW	49
EDGAR	530
HATLEY	212
MARATHON	572

Location (a)	Customers end of year (b)
MARATHON COUNTY (CONT'D)	
ROTHSCHILD	1,799
WESTON	4,285
TOWNS:	
BERGEN	50
CASSEL	46
EASTON	2
ELDERSON	53
GUENTHER	2
KNOWLTON	611
KRONENWETTER	1,665
MAINE	436
MARATHON	13
MOSINEE	496
NORRIE	44
REID	120
RIB FALLS	48
RIB MOUNTAIN	2,681
RIETBROCH	36
RINGLE	169
STETTIN	537
TEXAS	149
WAUSAU	349
WESTON	69
WIEN	30
	31,802
MARINETTE COUNTY	
CITIES:	
MARINETTE	4,969
PESHTIGO	1,298
VILLAGES:	
COLEMAN	338
CRIVITZ	405
POUND	156
WAUSAUKEE	202
TOWNS:	
BEAVER	31
GOODMAN	188
GROVER	11
LAKE	153
MIDDLE INLET	99
PEMBINE	1
PESHTIGO	1,288
PORTERFIELD	347
POUND	130
STEPHENSON	552
WAUSAUKEE	52
	10,220
MENOMINEE COUNTY, MICH	
CITIES:	
MENOMINEE, MICH	4,238
TOWNS:	
INGALLSTON	97
MENOMINEE	955
	5,290

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(CLASS A & B)

Location (a)	Customers end of year (b)
OCONTO COUNTY	
CITIES:	
OCONTO	1,857
VILLAGES:	
LENA	267
SURING	254
TOWNS:	
ABRAMS	128
BAGLEY	79
BRAZEAU	605
BREED	76
CHASE	6
DOTY	156
HOW	1
LAKEWOOD	644
LENA	42
LITTLE RIVER	39
LITTLE SUAMICO	779
MAPLE VALLEY	77
MOUNTAIN	512
OCONTO	100
PENSAUKEE	7
RIVERVIEW	643
SPRUCE	182
TOWNSEND	774
	7,228
ONEIDA COUNTY	
CITIES:	
RHINELANDER	3,403
TOWNS:	
CASSIAN	6
CRESCENT	765
ENTERPRISE	159
HAZELHURST	210
LAKE TOMAHAWK	301
MINOCQUA	2,253
MONICO	105
NEWBOLD	868
NOKOMIS	632
PELICAN	1,264
PINE LAKE	1,196
SCHOEPKE	231
STELLA	147
SUGAR CAMP	459
THREE LAKES	1,288
WOODBORO	219
WOODRUFF	950
	14,456
OUTAGAMIE COUNTY	
VILLAGES:	
NICHOLS	39
TOWNS:	
CICERO	22
KAUKAUNA	50
ONEIDA	649
SEYMOUR	17
	777

Location (a)	Customers end of year (b)
PORTAGE COUNTY	
CITIES:	
STEVENS POINT	8,221
VILLAGES:	
ALMOND	113
JUNCTION CITY	186
PARK RIDGE	248
PLOVER	3,702
ROSHOLT	166
WHITING	654
TOWNS:	
ALBAN	48
ALMOND	18
BUENA VISTA	38
CARSON	55
DEWEY	109
EAU PLEINE	86
HULL	1,771
LINWOOD	44
PINE GROVE	102
PLOVER	709
SHARON	188
STOCKTON	460
	16,918
SHAWANO COUNTY	
VILLAGES:	
BIRNAMWOOD	285
ELAND	83
TIGERTON	306
WITTENBERG	456
TOWNS:	
ANIWA	9
BIRNAMWOOD	36
FAIRBANKS	20
LESSOR	43
MAPLE GROVE	27
MORRIS	1
NAVARINO	23
WITTENBERG	113
	1,402
SHEBOYGAN COUNTY	
CITIES:	
PLYMOUTH	2,979
SHEBOYGAN	20,129
SHEBOYGAN FALLS	2,729
VILLAGES:	
ELKHART LAKE	604
GLENBEULAH	158
HOWARDS GROVE	1,024
KOHLER	882
TOWNS:	
GREENBUSH	109
HERMAN	191
LIMA	124
MITCHELL	1
MOSEL	181
PLYMOUTH	622
RHINE	470

GAS OPERATING EXPENSES

Particulars (a)	Wisconsin Jurisdictional Operations (b)	Other Jurisdictional Operations (c)	Total Operations (d)
OPERATING EXPENSES			
Manufactured gas production expenses (700-742)			
Purchased gas expenses (804-813)	$ 226,215,962	$ 4,326,080	$ 230,542,042
Total production expenses	$ 226,215,962	$ 4,326,080	$ 230,542,042
Storage expenses (840-848.3)	$ -	$ -	$ -
Transmission expenses (850-867)	-	-	-
Distribution expenses (870-894)	17,763,448	302,606	18,066,054
Customer accounts expenses (901-905)	9,751,181	180,448	9,931,629
Customer service expenses (909-912)	12,291,906	178,104	12,470,010
Sales promotion expenses (915-918)	127,107	2,632	129,739
Administrative and general expenses (920-935)	11,694,235	221,448	11,915,683
Total operation and maintenance	$ 277,843,839	$ 5,211,318	$ 283,055,157
Depreciation expense (403)	$ 11,543,399	$ 176,090	$ 11,719,489
Amortization limited-term utility investment (404)	496,312	8,587	$ 504,899
Amortization of other utility plant (405)	-	-	-
Amortization utility plant acquistion adjustment (406)	-	-	-
Amortization of property losses (407)	-	-	-
Taxes other than income taxes (408.1)	4,538,317	79,544	4,617,861
Income taxes - Current (409.1)	1,882,470	275,832	2,158,302
Income taxes - Deferred (410.1)	4,034,960	(196,168)	3,838,792
Investment tax credits, deferred (412.1)	(146,657)	(2,639)	(149,296)
Investment tax credits, restored (412.2)			
Total operating expenses	$ 300,192,640	$ 5,552,564	$ 305,745,204

OPERATING REVENUES FROM NATURAL GAS UTILITY

1. Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers. Customer counts are based on the average number of meters in service - using 12 month end figures. Where meters are combined for billing purposes, each combined group of meters counts as one customer.
2. For industrial interruptible sales, report data by priority of interruption.
3. Report all data for transportation customers even if they are already included in Accounts 480-484. Classify these by rate schedule in the same detail as reported in Accounts 480-484.
4. For the remaining other operating revenues, report details of major items and then group the remaining items in each account. Report the name of lessee and description of property for major items of rent revenue.

Rate Schedule (a)		Wisconsin Geographical Operations Revenues (b)	Therms (c)	Average Customers (d)
Sales of Gas Revenues				
Residential (480)				
Non-space heating	RG-1	$ 1,632,138	1,631,449	5,501
Non-space heating	GCG	57,596	52,432	110
Space heating	RG-1	163,688,934	192,821,334	234,837
Space heating	GCG	8,334,495	10,717,185	4,308
Space heating	GCG-M	952,212	1,407,548	34
Other-Street Lighting	OL			No count customer
Total Account 480		$ 174,665,375	206,629,948	244,790
Commercial and Industrial (481)				
Non-space heating	GCG-M	$ 3,481,059	6,031,283	99
Non-space heating	GCG-S	1,731,665	2,954,724	812
Non-space heating	GCG-L	1,485	2,753	1
Space heating	GCG-S	47,224,088	63,363,694	22,050
Space heating	GCG-L	1,991,286	3,200,120	13
Space heating	GCG-M	25,627,368	38,145,595	921
Other	GGSL	7,001,547	16,549,288	1
Other	GCIN	39,440		89
Other-Large volume interruptible	GCGIA	1,307,607	14,760	279
Other-Large volume interruptible	IG-2	7,694,672	14,620,425	29
Other-Large volume interruptible	IG-2A	369,794	1,274,020	7
Other-Large volume interruptible	GCGIL	3,144,909	5,630,285	11
Other-Large volume interruptible	GCGIM	2,327,496	3,868,099	86
Other-Large volume interruptible	GTMS	3,524,642	7,113,548	3
Other-Large volume interruptible	ABCGI	230,668	344,250	2
Other-Large volume interruptible	D-2	508,448	934,000	3
Other-Large volume interruptible	DF-1	187,964	-	
Other-Large volume interruptible	TGBAL	639,253		1
Total Account 481		$ 107,033,391	164,046,844	24,407
Sales for Resale (483)		-	-	-
Interdepartmental (484)				
Firm	Rate class	$ 13,648,857	28,023,895	1
Total Account 484		$ 13,648,857	28,023,895	1
Total Sales of Gas		$ 295,347,623	398,700,687	269,198
Other Operating Revenues				
Transportation (489)	CG-I	$ 63,468	6,128,392	1
Transport	CG-1I	47,808	1,091,515	84
Transport	GT-1	4,030,902	164,125,161	18
Transport	GT-1F	10,764	117,390	5
Transport	GT-1I	3,147,682	92,651,572	259
Transport	IG-2T	2,487,217	64,148,404	59
Total Account 489		$ 9,787,841	328,262,434	426
Total Throughput		$ 305,135,464	726,963,121	
Forfeited Discounts (487)		$ 694,143		
Miscellaneous Service Revenues (488)		(18,728)		
Total Account 488		$ (18,728)		
Rent from Property (493)		1,875		
Total Account 493		$ 1,875		
Other Gas Revenues (495)- Gas True-up		10,162,838		
- Other		135,880		
Total Account 495		$ 10,298,718		
Penalty Revenues (497)		$ -		
Utility Incentive Revenues (498)		$ -		
Total Other Operating Revenues		20,763,849		
Total Wisconsin Operating Revenues		316,111,472	726,963,121	269,198

OPERATING REVENUES FROM NATURAL GAS UTILITY

1. Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers. Customer counts are based on the average number of meters in service - using 12 month end figures. Where meters are combined for billing purposes, each combined group of meters counts as one customer.
2. For industrial interruptible sales, report data by priority of interruption.
3. Report all data for transportation customers even if they are already included in Accounts 480-484. Classify these by rate schedule in the same detail as reported in Accounts 480-484.
4. For the remaining other operating revenues, report details of major items and then group the remaining items in each account. Report the name of lessee and description of property for major items of rent revenue.

Rate Schedule (a)		Michigan Geographical Operations Revenues (b)	Therms (c)	Average Customers (d)
Sales of Gas Revenues				
Residential (480)				
Non-space heating	RG-1	$ 36,234	41,807	84
Non-space heating	CG-1S	3,592	3,764	7
Space heating	AEPRM			19
Space heating	RG-1	3,612,356	4,536,131	4,645
Space heating	CG-1S	68,734	87,649	50
Total Account 480		$ 3,720,916	4,669,351	4,805
Commercial and Industrial (481)				
Non-space heating	CG-1S	$ 17,325	22,593	9
Non-space heating	CG-1L	9,495	11,518	1
Space heating	CG-1S	622,651	788,837	406
Space heating	CG-1L	911,849	1,212,886	47
Other-Large Volume Interruptible	DBGSS	20,714		
Other-Large Volume Interruptible	ABCGI	7,013	24,000	
Other-Large Volume Interruptible	GCGA	55,458	107,932	19
Other-Large Volume Interruptible	TGBAL	36,404		
Total Account 481		$ 1,680,909	2,167,766	482
Sales for Resale (483)		-	-	-
Interdepartmental (484)				
Firm	Rate class	$ -	-	-
Total Account 484		$ -	-	-
Total Sales of Gas		$ 5,401,825	6,837,117	5,287
Other Operating Revenues				
Transportation (489)				
Transport	GT-1	$ 152,394	2,046,902	15
Transport	GTM	210,184	6,950,145	1
Transport	IG2TM	(2,261)	(75,359)	
Total Account 489		$ 360,317	8,921,688	16
Total Throughput		5,762,142	15,758,805	
Forfeited Discounts (487)		$ 148		
Miscellaneous Service Revenues (488)		(9,484)		
Total Account 488		$ (9,484)		
Rent from Property (493)		-		
Total Account 493		$ -		
Other Gas Revenues (495)- Gas True-Up		(292,860)		
- Other		2,834		
Total Account 495		$ (290,026)		
Penalty Revenues (497)		$ -		
Utility Incentive Revenues (498)		$ -		
Total Other Operating Revenues		$ 60,955		
Total Out-of-State Operating Revenues		$ 5,462,780	15,758,805	5,287
Total Utility		$ 321,574,252	742,721,926	274,485

GAS OPERATION AND MAINTENANCE EXPENSES

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
MANUFACTURED GAS PRODUCTION EXPENSES			
(List applicable prescribed accounts)			
Steam Production Expenses			
Steam Production Expenses - operation			
Steam Production Expenses - maintenance			
Steam Production Expenses - transferred credit			
	$ -	$ -	$ -
Mfg Gas Production Exp (Liquefied Gas Prod)			
Oper supervision & engineering (710)			
Steam Expenses (711)			
Other power expenses (712)			
Liquefied petroleum gas exp (717)			
Liquefied petroleum gas (728)			
Misc production expenses (735)			
Maintenance supervision & engineering (740)			
Maintenance of structures & improvements (741)			
Maintenance of production equipment (742)			
	$ -	$ -	$ -
Total manufactured gas production expenses	$ -	$ -	$ -

GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
PURCHASED GAS EXPENSES			
Natural gas city gate purchases (804)	$ 230,542,041	$ 208,903	$ 230,333,138
Other gas purchases (805)			
Purchased gas expenses (807)			
Gas withdrawn from stor.--Debit (808.1)			
Gas delivered to stor.--Credit (808.2)			
Gas used for other ut. op.--Cr. (812)			
Other gas supply expenses (813)		-	-
Total purchased gas expenses	$ 230,542,041	$ 208,903	$ 230,333,138
STORAGE EXPENSES			
Operation supervision and eng. (840)			
Operation labor and expenses (841)			
Rents (842)			
Fuel (842.1)			
Power (842.2)			
Gas losses (842.3)			
Maint. supervision and eng. (843.1)			
Maint. of struct. & improv. (843.2)			
Maintenance of gas holders (843.3)			
Maint. of purification equip. (843.4)			
Maint. of liquefication equip. (843.5)			
Maint. of vapor. equip. & other (843.6-843.9)			
Total storage expenses	$ -	$ -	$ -
TRANSMISSION EXPENSES			
Operation supervision and eng. (850)			
Sys. control & load dispatching (851)			
Communications system expenses (852)			
Compressor stat. labor & expen. (853)			
Gas for compressor station fuel (854)			
Other fuel & power for com. sta. (855)			
Mains expenses (856)			
Measuring & reg. stat. expenses (857)			
Trans. & comp. of gas by others (858)			
Other expenses (859)			
Rents (860)			
Maint. supervision & engineer. (861)			
Maint. of struct. & improv. (862)			
Maintenance of mains (863)			
Maint. of compr. stat. equip. (864)			
Maint. of meas. & reg. st. eq. (865)			
Maint. of communication equip. (866)			
Maintenance of other equipment (867)			
Total transmission expenses	$ -	$ -	$ -
DISTRIBUTION EXPENSES			
Operation supervision & engin. (870)	$ 2,183,559	$ 1,946,969	$ 236,590
Distribution load dispatching (871)	295,076	69,009	226,067
Compressor stat. labor & expen. (872)	-	-	-
Compressor station fuel & power (873)	-	-	-
Mains and services expenses (874)	2,565,647	1,566,194	999,453
Meas. & reg. stat. expen.--Gen. (875)	1,857,789	505,333	1,352,456
Meas. & reg. stat. expen.--Ind. (876)	-	-	-
Subtotal--dist. exp.--carried forward	$ 6,902,071	$ 4,087,505	$ 2,814,566

GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)	
dist. exp. (Amount brought forward)	$ 6,902,071	$ 4,087,505	$ 2,814,566	7
Meas. & reg. sta. ex.-City gate (877)	-	-	-	8
Meter & house regulator expenses (878)	1,635,605	1,375,766	259,839	9
Customer installations expenses (879)	-	-	-	10
Other expenses (880)	5,329,266	3,916,830	1,412,436	11
Rents (881)	9,094	5,270	3,824	12
Maint. supervision & eng. (885)	204,588	139,943	64,645	13
Maint. of struct. & improv. (886)	78,506	35,015	43,491	14
Maintenance of mains (887)	1,331,122	849,221	481,901	15
Maint. of compres. stat. equip. (888)	-	-	-	16
Maint. of meas. & reg. st. eq.-Gen. (889)	251,213	137,628	113,585	17
Maint. of meas. & reg. st. eq.-In. (890)	-	-	-	18
Maint. of meas. & reg. st. eq.-City (891)	-	-	-	19
Maintenance of services (892)	1,488,288	858,018	630,270	20
Maint. of meters and house reg. (893)	836,302	605,542	230,760	21
Maintenance of other equipment (894)	-		-	22
Total distribution expenses	$ 18,066,055	$ 12,010,738	$ 6,055,317	23
CUSTOMER ACCOUNTS EXPENSES				24
Supervision (901)	$ 523,878	$ 434,620	$ 89,258	25
Meter reading expenses (902)	1,928,010	1,549,863	378,147	26
Customer records & collect. exp. (903)	3,671,846	2,701,601	970,245	27
Uncollectible accounts (904)	2,236,006	-	2,236,006	28
Miscell. customer accts. expen. (905)	1,571,888	947,259	624,629	29
Total customer accts. expenses	$ 9,931,628	$ 5,633,343	$ 4,298,285	30
CUSTOMER SERVICE EXPENSES				31
Supervision (907)	$ -	$ -	$ -	32
Customer assistance expenses (908)	11,110,237	1,462,710	9,647,527	33
Informational advertising expenses (909)	694,890	304,977	389,913	34
Miscell. customer accts. expen. (910)	664,884	430,664	234,220	35
Total customer service expenses	$ 12,470,011	$ 2,198,351	$ 10,271,660	36
SALES PROMOTION EXPENSES				37
Supervision (911)	$ -	$ -	$ -	38
Demonstrating & selling expenses (912)	129,739	52,498	77,241	39
Advertising expenses (913)	-	-	-	40
Miscell. sales expenses (916)	-	-	-	41
Total sales promotion expenses	$ 129,739	$ 52,498	$ 77,241	42
				43
GENERAL EXPENSES				44
Administrative and general salaries (920)	$ 5,677,229	$ 5,803,515	$ (126,286)	45
Office supplies and expenses (921)	1,811,689	311,097	1,500,592	46
Admin. expenses transferred--cr. (922)	-	-	-	47
Outside services employed (923)	1,038,260	-	1,038,260	48
Property insurance (924)	236,275	-	236,275	49
Injuries and damages (925)	732,700	71,720	660,980	50
Employee pensions and benefits (926)	2,114,592	70,087	2,044,505	51
Regulatory commission expenses (928)	240,635	-	240,635	52
Duplicate charges--cr. (929)	(1,146,695)	-	(1,146,695)	53
Instit. or goodwill advert. (930.1)	249,170	109,710	139,460	54
Miscellaneous general expense (930.2)	481,527	-	481,527	55
Rents (931)	46,693	-	46,693	56
Maintenance of general plant (935)	433,609	111,013	322,596	57
Total administ. & gen. expenses	$ 11,915,684	$ 6,477,142	$ 5,438,542	58
Total gas operat. & maint. expenses	$ 283,055,157	$ 26,580,975	$ 256,474,183	59

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Detail of Natural Gas City Gate Purchases, Account 804

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
PURCHASED GAS EXPENSES			
Wages and Saleries (804.11)	$ 208,903	$ 208,903	$ -
Supplies and Expenses (804.12)	43,824	-	43,824
Miscellaneous Purchased Gas Expenses (804.13)	110,280	-	110,280
Gas Contract Reservation Fees (804.21)	6,835,954	-	6,835,954
Gas Contract Commodity Costs (804.22)	108,215,065	-	108,215,065
Spot Gas Commodity Costs (804.23)	99,869,965	-	99,869,965
Other Gas Purchases (804.24)	11,201,100	-	11,201,100
Gas Surcharges (804.25)	-	-	-
Financial Instruments Expenses (804.26)	-	-	-
Gas Purchase Miscellaneous Expenses (804.27)	-	-	-
Purchased Gas Sold-Credit (804.32)	(18,041,611)	-	(18,041,611)
Gas Commodity Cost Transferred to Storage-Credit (804.33)	(59,240,316)	-	(59,240,316)
Gas Commodity Utility Operations-Credit (804.34)	-	-	-
Gas Used for Transmission Pumping and Compression-Credit (804.3	-	-	-
Total purchased gas expenses	$ 149,203,164	$ 208,903	$ 148,994,261
TRANSMISSION EXPENSES			
Transmission Contract Reservation Fees (804.41)	$ 17,420,158	$ -	$ 17,420,158
Commodity Transmission Fees (804.42)	663,768	-	663,768
Gas Transmission Surcharges (804.43)	443,958	-	443,958
Gas Transmission Fuel Expenses (804.44)	6,170,022	-	6,170,022
No-notice Service Expenses (804.45)	2,471,931	-	2,471,931
Other Transmission Fees and Expenses (804.46)	12,358	-	12,358
Miscellaneous Transmission Expenses (804.48)	-	-	-
Penalities, Unathorized Use and Overrun, Utility (804.49)	37,240	-	37,240
Penalities, Unathorized Use and Overrun, End-User (804.51)	-	-	-
Transmission Services Sold-Credit (804.52)	(1,813,944)	-	(1,813,944)
Gas Transmission Expenses Transferred to Storage-Credit (804.53)	(1,939,226)	-	(1,939,226)
Gas Transmission Expenses Used in Utility Operations-Credit (804.54	-	-	-
Total transmission expenses	$ 23,466,265	$ -	$ 23,466,265
STORAGE EXPENSES			
Storage Reservation Fees (804.61)	$ 8,900,943	$ -	$ 8,900,943
Storage Gas Withdrawn from Storage-Debit (804.62) *	50,423,082	-	50,423,082
Storage Penalties (804.63)	-	-	-
Storage Capacity Released or Sold (804.72)	(1,393,833)	-	(1,393,833)
Total Storage Expenses	$ 57,930,192	$ -	$ 57,930,192
Total Expenses - Account 804 - Excl Pipeline Refunds	$ 230,599,621	$ 208,903	$ 230,390,718
Pipeline Refunds (804.06)	(57,580)	-	(57,580)
Total Expenses - Account 804	$ 230,542,041	$ 208,903	$ 230,333,138

* Includes $121,187 storage withdrawal fees expensed directly to Account 804.62

Name of Respondent	This report is:	Date of Report	Year of Report	
Wisconsin Public Service Corp.	(1) [X] An Original (2) [ ] A Resubmission	March 31, 2001	December 31, 2001	1 2 3

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accummulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassied retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals

Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1. Intangible Plant			25
301 Organization	$ -	$ -	26
302 Franchises and Consents	-	-	27
303 Miscellaneous Intangible Plant	-	11,057.00	28
TOTAL Intangible Plant	$ -	$ 11,057.00	29
2. Manufactured Gas Production Plant			30
304 Land and Land Rights	$ -	$ -	31
305 Structures and Improvements	-	-	32
306 Boiler Plant Equipment	-	-	33
307 Other Power Equipment	-	-	34
308 Coke Ovens	-	-	35
309 Producer Gas Equipment	-	-	36
310 Water Gas Generating Equipment	-	-	37
311 Liquefied Petroleum Gas Equipment	-	-	38
312 Oil Gas Generating Equipment	-	-	39
313 Generating Equipment - Other Processes	-	-	40
314 Coal, Coke and Ash Handling Equipment	-	-	41
315 Catalytic Cracking Equipment	-	-	42
316 Other Reforming Equipment	-	-	43
317 Purification Equipment	-	-	44
318 Residual Refining Equipment	-	-	45
319 Gas Mixing Equipment	-	-	46
320 Other Equipment	-	-	47
TOTAL Manufactured Gas Production Plant	$ -	$ -	48
Other Storage Plant			49
360 Land and Land Rights	$ -	$ -	50
361 Structures and Improvements	-	-	51
362 Gas Holders	-	-	52
363 Purification Equipment	-	-	53
363.1 Liquefaction Equipment	-	-	54
363.2 Vaporizing Equipment	-	-	55
363.3 Compressor Equipment	-	-	56
363.4 Meas. and Reg. Equipment	-	-	57
363.5 Other Equipment	-	-	58
TOTAL Other Storage Plant	$ -	$ -	59

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Name of Respondent	This report is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) [X] An Original (2) [ ] A Resubmission	March 31, 2001	December 31, 2001

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		
					25
$ -	$ -	$ -	$ -	301	26
-	-	-	-	302	27
-	-	-	11,057.00	303	28
$ -	$ -	$ -	$ -		29
					30
$ -	$ -	$ -	$ -	304	31
-	-	-	-	305	32
-	-	-	-	306	33
-	-	-	-	307	34
-	-	-	-	308	35
-	-	-	-	309	36
-	-	-	-	310	37
-	-	-	-	311	38
-	-	-	-	312	39
-	-	-	-	313	40
-	-	-	-	314	41
-	-	-	-	315	42
-	-	-	-	316	43
-	-	-	-	317	44
-	-	-	-	318	45
-	-	-	-	319	46
-	-	-	-	320	47
$ -	$ -	$ -	$ -		48
					49
$ -	$ -	$ -	$ -	360	50
-	-	-	-	361	51
-	-	-	-	362	52
-	-	-	-	363	53
-	-	-	-	363	54
-	-	-	-	363	55
-	-	-	-	363	56
-	-	-	-	363	57
-	-	-	-	364	58
$ -	$ -	$ -	$ -		59

Name of Respondent	This report is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) [X] An Original (2) [ ] A Resubmission	March 31, 2001	December 31, 2001

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Account (a)	Balance at Beginning of Year (b)	Additions (c)
4. Transmission Plant		
365.1 Land and Land Rights	$ -	$ -
365.2 Rights-of-Way	-	-
366 Structures and Improvements	-	-
367 Mains	-	-
368 Compressor Station Equipment	-	-
369 Measuring and Reg. Sta. Equipment	-	-
370 Communication Equipment	-	-
371 Other Equipment	-	-
TOTAL Transmission Plant	$ -	$ -
5. Distribution Plant		
374 Land and Land Rights	$ 362,382	$ 40,810
375 Structures and Improvements	158,102	-
376 Mains	139,497,166	5,276,394
377 Compressor Station Equipment	-	-
378 Meas. and Reg. Sta. Equip.-General	6,197,692	179,813
379 Meas. and Reg. Sta. Equip.-City Gate	4,775,394	46,610
380 Services	80,171,559	5,197,457
381 Meters	33,468,268	5,927,560
382 Meter Installations	-	-
383 House Regulators	6,094,039	352,443
384 House Reg. Installations	-	-
385 Industrial Meas. and Reg. Sta. Equipment	2,664,815	417,629
386 Other Prop. on Customers' Premises	-	-
387 Other Equipment	-	-
TOTAL Distribution Plant	$ 273,389,417	$ 17,438,716
6. General Plant		
389 Land and Land Rights	$ 16,223	$ -
390 Structures and Improvements	1,169,536	(1,400)
391 Office Furniture and Equipment	43,819	30,879
392 Transportation Equipment	-	-
393 Stores Equipment	-	-
394 Tools, Shop, and Garage Equipment	1,581,812	89,848
395 Laboratory Equipment	508,149	143,669
396 Power Operated Equipment	-	-
397 Communication Equipment	1,163,614	122,300
398 Miscellaneous Equipment	2,073	-
Subtotal	4,485,226	385,296
399 Other Tangible Property	-	-
TOTAL General Plant	$ 4,485,226	$ 385,296
TOTAL (Accounts 101 and 106)	$ 277,874,643	$ 17,835,069
Gas Plant Purchased (See Instr. 8)	-	-
(Less) Gas Plant Sold (See Instr. 8)	-	-
Experimental Gas Plant Unclassified	-	-
TOTAL Gas Plant in Service	$ 277,874,643	$ 17,835,069

Name of Respondent	This report is:	Date of Report	Year of Report		
Wisconsin Public Service Corp.	(1) [X] An Original (2) [ ] A Resubmission	March 31, 2001	December 31, 2001		

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		
$ -	$ -	$ -	$ -	365	12
-	-	-	-	365	13
-	-	-	-	366	14
-	-	-	-	367	15
-	-	-	-	368	16
-	-	-	-	369	17
-	-	-	-	370	18
-	-	-	-	371	19
$ -	$ -	$ -	$ -		20
	$ 69,042	$ 23,694	$ 495,927	374	22
38	110,910	-	268,973	375	23
80,051	27,941,728	(401)	172,634,836	376	24
-	-	-	-	377	25
23,142	612,255	(131,858)	6,834,759	378	26
60,331	667,692	71,820	5,501,185	379	27
320,169	16,936,240		101,985,086	380	28
834,754	8,893,881	-	47,454,955	381	29
-	-	-		382	30
42,666	1,012,037	-	7,415,853	383	31
-	-	-		384	32
27,639	-	125,212	3,180,017	385	33
-	-	-	-	386	34
-	-	-	-	387	35
$ 1,388,790	$ 56,243,785	$ 88,467	$ 345,771,591		36
$ -	$ -	$ -	$ 16,223	389	38
5,279	-	29	1,162,887	390	39
-		473,077	547,775	391	40
-	-	-	-	392	41
-	-	-	-	393	42
-	-	-	1,671,660	394	43
-	-	23,323	675,140	395	44
-	-	-	-	396	45
17,707	488,670	42,330	1,799,239	397	46
-	-	-	2,073	398	47
22,986	488,670	538,759	5,874,997		48
-	-	-		399	49
$ 22,986	$ 488,670	$ 538,759	$ 5,874,997		50
$ 1,411,776	$ -	$ 627,226	$ 351,657,645		51
-	-	-			52
-	-	-			53
-	-	-			54
$ 1,411,776	$ -	$ 627,226	$ 351,657,645		55

May not cross-check due to rounding

ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)

Account (a)	Balance first of Year (b)	S.L. Depr Rate % used (c)	Accruals during year: Straight line amount (d)	Accruals during year: CIAC amortization (e)	Book cost of plant retired (f)	
Intangible Plant						9
Manufactured Gas Production Plant						10
305 Structures and Improvements	$ -		$ -	$ -	$ -	11
306 Boiler Plant Equipment	-		-	-	-	12
307 Other Power Equipment	-		-	-	-	13
308 Coke Ovens	-		-	-	-	14
309 Producer Gas Equipment	-		-	-	-	15
310 Water Gas Generating Equipment	-		-	-	-	16
311 Liquefied Petroleum Gas Equipment	-		-	-	-	17
312 Oil Gas Generating Equipment	-		-	-	-	18
313 Generating Equipment - Other Processes	-		-	-	-	19
314 Coal, Coke and Ash Handling Equipment	-		-	-	-	20
315 Catalytic Cracking Equipment	-		-	-	-	21
316 Other Reforming Equipment	-		-	-	-	22
317 Purification Equipment	-		-	-	-	23
318 Residual Refining Equipment	-		-	-	-	24
319 Gas Mixing Equipment	-		-	-	-	25
320 Other Equipment	-		-	-	-	26
TOTAL Manufactured Gas Production Plant	$ -		$ -	$ -	$ -	27
Other Storage Plant						28
361 Structures and Improvements	$ -		$ -	$ -	$ -	29
362 Gas Holders	-		-	-	-	30
363 Purification Equipment	-		-	-	-	31
363.1 Liquefaction Equipment	-		-	-	-	32
363.2 Vaporizing Equipment	-		-	-	-	33
363.3 Compressor Equipment	-		-	-	-	34
363.4 Meas. and Reg. Equipment	-		-	-	-	35
363.5 Other Equipment	-		-	-	-	36
TOTAL Other Storage Plant	$ -		$ -	$ -	$ -	37
Transmission Plant						38
366 Structures and Improvements	$ -		$ -	$ -	$ -	39
367 Mains	-		-	-	-	40
368 Compressor Station Equipment	-		-	-	-	41
369 Measuring and Reg. Sta. Equipment	-		-	-	-	42
370 Communication Equipment	-		-	-	-	43
371 Other Equipment	-		-	-	-	44
TOTAL Transmission Plant	$ -		$ -	$ -	$ -	45
Distribution Plant						46
375 Structures and Improvements	$ 205,238	3.51	$ 2,852		$ 38.00	47
376 Mains	53,552,454	2.48	3,973,119	(283,369)	80,051	48
377 Compressor Station Equipment	-					49
378 Meas. and Reg. Sta. Equip.-General	2,132,999	4.38	284,411		23,142	50
379 Meas. and Reg. Sta. Equip.-City Gate	1,737,433	3.03	161,775		60,331	51
380 Services	47,409,060	3.92	3,658,513	(201,806)	320,169	52
381 Meters	9,213,770	4.09	1,478,685		820,731	53
382 Meter Installations	120,664	6.67	291,479		14,023	54
383 House Regulators	2,483,166	3.16	220,282		42,666	55
384 House Reg. Installations						56
385 Industrial Meas. and Reg. Sta. Equipment	839,304	4.32	133,122		27,639	57
386 Other Prop. on Customers' Premises	-					58
387 Other Equipment	-					59
TOTAL Distribution Plant	$ 117,694,088		$ 10,204,238	$ (485,175)	$ 1,388,790	60
General Plant						61
390 Structures and Improvements	$ 396,453	2.43	$ 28,367		$ 5,279	62
391 Office Furniture and Equipment	6,089	20.00	9,293			63
392 Transportation Equipment						64
393 Stores Equipment						65
394 Tools, Shop, and Garage Equipment	866,091	5.00	96,104			66
395 Laboratory Equipment	237,091	5.00	27,373			67
396 Power Operated Equipment						68
397 Communication Equipment	764,951	6.87	116,609		17,707	69
398 Miscellaneous Equipment						70
Subtotal	2,270,651		277,746	-	22,986	71
399 Other Tangible Property	-		-	-	-	72
TOTAL General Plant	$ 2,270,651		$ 277,746	$ -	$ 22,986	73
TOTAL (Accounts 101 and 106)	$ 119,964,739		$ 10,481,984	$ (485,175)	$ 1,411,776	74
Gas Plant Purchased (See Instr. 8)						75
(Less) Gas Plant Sold (See Instr. 8)	-		-	-	-	76
Experimental Gas Plant Unclassified	-		-	-	-	77
TOTAL Gas Plant in Service	$ 119,964,739		$ 10,481,984	$ (485,175)	$ 1,411,776	78

ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)

Cost of Removal (g)	Salvage (h)	Other additions (deductions) (i)	Balance end of Year (j)		(k)	(l)	
$ -	$ -	$ -	$ -		Total deprec. expenses		9
					(columns (d) and (e))	$ 9,996,809	10
$ -	$ -	$ -	$ -	305			11
-	-	-	-	306	Less amounts charged to		12
-	-	-	-	307	clearing accounts	-	13
-	-	-	-	308			14
-	-	-	-	309			15
-	-	-	-	310	Plus allocation of deprec. on		16
-	-	-	-	311	on common plant	1,722,681	17
-	-	-	-	312			18
-	-	-	-	313			19
-	-	-	-	314	Total gas depr. expenses	$ 11,719,490	20
-	-	-	-	315			21
-	-	-	-	316	Total balance (col (j))	$ 159,101,192	22
-	-	-	-	317			23
-	-	-	-	318	Plus allocation of reserve on		24
-	-	-	-	319	common plant	14,729,701	25
-	-	-	-	320			26
$ -	$ -	$ -	$ -		Total depreciation reserve		27
					for gas utility	$ 173,830,893	28
$ -	$ -	$ -	$ -	361			29
-	-	-	-	362	Explanation of items in col. (i)		30
-	-	-	-	363			31
-	-	-	-	363.1	Adjustments to primary reserve accounts because of		32
-	-	-	-	363.2	plant reclassifications and transfers.		33
-	-	-	-	363.3			34
-	-	-	-	363.4			35
-	-	-	-	363.5			36
$ -	$ -	$ -	$ -				37
							38
$ -	$ -	$ -	$ -	366			39
-	-	-	-	367			40
-	-	-	-	368			41
-	-	-	-	369			42
-	-	-	-	370			43
-	-	-	-	371			44
$ -	$ -	$ -	$ -				45
							46
$ 26	$ -	$ 76,099	$ 284,125	375			47
65,625	48,084	13,195,788	70,340,400	376			48
-	-			377			49
4,268	-	316,189	2,706,189	378			50
244	-	405,400	2,244,033	379			51
204,275	25,507	10,253,184	60,620,014	380			52
5,692	19,123	4,775,128	14,660,283	381			53
-	-	-	398,120	382			54
-	116,962	512,537	3,290,281	383			55
-	-	-	-	384			56
589	13,261	2,076	959,536	385			57
-	-	-	-	386			58
-	-	-	-	387			59
$ 280,719	$ 222,937	$ 29,536,401	$ 155,502,981				60
							61
$ 1,400	$ -	$ 2	$ 418,143	390			62
-	-	394,160	409,542	391			63
-	-	-	-	392			64
-	-	-	-	393			65
-	-	225,393	1,817,588	394			66
-	-	22,039	286,479	395			67
-	-	-	-	396			68
100	-	432,707	1,296,460	397			69
-	-	-	-	398			70
1,500	-	1,074,301	3,598,212				71
-	-	-	-	399			72
$ 1,500	$ -	$ 1,074,301	$ 3,598,212				73
$ 282,219	$ 222,937	$ 30,610,702	$ 159,101,193		Note: Report in col. (e) additional		74
-	-	-	-		depreciation expense authorized by		75
-	-	-	-		Commission to be charged where tax		76
-	-	-	-		depreciation allowances exceed book		77
$ 282,219	$ 222,937	$ 30,610,702	$ 159,101,193		amounts.		78

GAS PRODUCTION STATISTICS

Location of plant (a)	Type of plant (b)	Maximum daily capacity Dekatherms (c)	Therms produced during year (d)	Total investment end of year (e)	Total production expense for year (f)
TOTAL					

GAS HOLDERS

	Telescopic & piston holders		Pressure holders			
Location (a)	Number (b)	Capacity Therms (c)	No. (d)	Capacity at atmospheric pressure (e)	Design pressure (f)	Operated pressure (g)

LIQUID PETROLEUM GAS STORAGE

Report hereunder number of liquid petroleum gas storage tanks and total capacity in gallons by location.

Location	No. of Tanks	Water Capacity
Green Bay	1	30,000 gallons

SUMMARY OF GAS ACCOUNT

Report below the specified information for each operating area constituting a separate gas system.

Particulars (a)	Total all systems therms (b)	Geographical Wisconsin (c)	Michigan (d)	
System Name	Total Company			9
				10
Gas produced (gross):				11
Propane - air				12
Other gas				13
Total gas produced				14
Gas purchased:				15
Natural	437,674,204	430,283,211	7,390,993	16
Other gas				17
Total gas purchased	437,674,204	430,283,211	7,390,993	18
Add: Gas withdrawn from storage *	105,289,199	103,499,283	1,789,916	19
Less: Gas delivered to storage *	138,669,159	136,311,783	2,357,376	20
Total (lines 14 + 18 + 19 - 20)	404,294,244	397,470,711	6,823,533	21
Transport gas received	337,621,846	328,700,158	8,921,688	22
Total gas del. to mains (lines 21 + 22)	741,916,090	726,170,869	15,745,221	23
Gas sold (incl. interdepartmental)	405,537,804	398,700,687	6,837,117	24
Gas used by utility	1,755,477	1,725,519	29,958	25
Transport gas delivered	337,184,122	328,262,434	8,921,688	26
Total (lines 24 + 25 + 26)	744,477,403	728,688,640	15,788,763	27
Gas unaccounted for (lines 23 - 27)	(2,561,313)	(2,517,771)	(43,542)	28

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

SUMMARY OF SYSTEM LOAD STATISTICS

Report below the data specified for each operating area constituting a separate gas system.

Particulars* (a)	Total all systems (b)	System therms (c)	System therms (d)	
System Name	Total Company			36
	Dekatherms			37
Maximum send-out in any one day	307,645			38
Date of such maximum	February 20			39
Maximum daily capacity:				40
Total manufactured-gas production capacity	None			41
Liquefied natural gas storage capacity	None			42
Maximum daily purchase capacity	345,867			43
Total maximum daily capacity: production				44
liquefied natural gas storage, and purchases	345,867			45
	Therms			46
Monthly send-out: January	56,552,898			47
February	59,790,207			48
March	52,396,578			49
April	33,122,234			50
May	17,385,892			51
June	13,279,115			52
July	15,464,887			53
August	15,107,411			54
September	15,994,169			55
October	33,759,672			56
November	35,151,631			57
December	56,289,550			58
Total send-out	404,294,244			59

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

PURCHASED GAS

Report below the specified information for each point of metering.

Particulars (a)	Total (b)	(c)	(d)
Name of vendor			
Point of metering			
See Page G-18A			
Type of gas purchased All Natural			
Therms of gas purchased per pipeline rate schedules:			
Dekatherms Purchased Contract	40,072,614		
Gas Purchased	$ 230,236,615		
ANR Refund	$ (57,580)		
Total cost of gas purchased	$ 230,179,035		
Average cost per dekatherm of gas purchased per pipeline rate schedules:	$ 5.74		
Maximum dekatherms purchased in any one day	307,645		
Date of such maximum purchase (da/mo/yr)	February 20		
Average B.t.u. content per cu. ft. of gas	10.08		
Name of vendor	ANR Pipeline	Viking Gas Transmission	Great Lakes Gas Trans
Point of metering			
See Page G-18A			
Type of gas purchased All Natural			
Dekatherms of gas purchased per pipeline rate schedules: Transportation/Storage Charges	$ 784,707	$ 82,128	$ 29
Dekatherms Contract	-	-	-
Pipeline Refund	$ (57,580)	$ -	$ -
Demand Charges	$ 26,266,880	$ 1,952,276	$ 105,700
Total cost of gas purchased	$ 26,994,007	$ 2,034,404	$ 105,729
Average cost per dekatherm of gas purchased per pipeline rate schedules:	NA	NA	NA
Maximum dekatherms purchased in any one day See Line 22 Above			
Date of such maximum purchase (da/mo/yr) See Line 23 Above			
Average B.t.u. content per cu. ft. of gas See Line 24 Above			
Name of vendor	Peoples Energy	Various	
Point of metering			
See Page G-18A			
Type of gas purchased All Natural			
Dekatherms of gas purchased per pipeline rate schedules: Transportation/Storage Charges	$ 9,118		
Dekatherms Contract	-	40,072,614	
Gas Purchased	-	$ 196,447,065	
Demand Charges	$ 62,312	$ 4,526,400	
Total cost of gas purchased	$ 71,430	$ 200,973,465	
Average cost per dekatherm of gas purchased per pipeline rate schedules: (Excludes Demand Charges)	NA	$ 5.02	
Maximum dekatherms purchased in any one day See Line 22 Above			
Date of such maximum purchase (da/mo/yr) See Line 23 Above			
Average B.t.u. content per cu. ft. of gas See Line 24 Above			

NA = Not Applicable

Point of Metering and Delivery	Dekatherms of Gas Purchased
V - Ashwaubenon, Brown County - Green Bay	12,633,575
T - New Denmark, Brown County - Denmark	2,075,898
T - Oneida, Outagamie County - West Green Bay	7,834,061
T - Wrightstown, Brown County	297,793
C - Two Rivers, Manitowoc County	1,027,500
T - Chilton, Calumet County	622,578
T - Oshkosh, Winnebago County	2,926,265
T - Algoma, Winnebago County - South Oshkosh	1,966,129
T - Neenah, Winnebago County	142,307
T - Sheboygan, Sheboygan County	4,941,891
T - Herman, Sheboygan County - North Sheboygan	2,018,732
T - Sheboygan Falls, Sheboygan County - Plymouth	2,659,662
T - Cato, Manitowoc County - Valders	930,147
T - Osceola, Fond du Lac County - State Boy's School	85,225
T - Pine River, Lincoln County - Merrill	319,869
T - Birch, Lincoln County - Lincoln Boy's School	34,351
T - Hull, Portage County - Stevens Point	2,823,176
T - Stockton, Portage County - Rosholt	3,877,623
T - Eau Pleine, Portage County - Junction City	23,725
T - Bradley, Lincoln County - Tomahawk	802,333
T - Crescent, Oneida County - Rhinelander	2,589,103
T - Lincoln, Forest County - Crandon	147,867
T - Monico, Oneida County	697,382
T - Menominee, Menominee County, Michigan	2,228,147
T - Peshtigo, Marinette County	923,567
T - Peshtigo, Marinette County - Marinette	1,695,016
T - Oconto, Oconto County	316,251
T - Lena, Oconto County	159,798
T - Pound, Marinette County - Coleman	214,476
T - Maple Valley, Oconto County - Suring	60,762
T - Peshtigo, Marinette County - West Marinette	2,194,646
T - Weston, Marathon County	891,747
T - Goodman, Marinette County	45,102
T - Laona, Forest County	324,087
T - Pembine, Marinette County	196,978
T - Greenbush, Sheboygan County - St. Cloud	56,717
T - Riverview, Oconto County - Crivitz	202,745
T - Centerville, Manitowoc County - Meeme	107,872
T - King, Lincoln County - Lake Nokomis	140,022
T - Pine River, Lincoln County - N. Merrill	476,090
C - Depere, Brown County	1,638,267
T - Manitowoc Rapids, Manitowoc County - Manitowoc	1,516,470
T - Manitowoc, Manitowoc County - N. Manitowoc	908,232
T - Wausau, Marathon County - Wausau	1,992,845
T - Texas, Marathon County - N. Wausau	2,803,592
C - Mosinee, Marathon County - Mosinee	631,353
T - Centerville, Manitowoc County - Cleveland	37,341
T - Weston, Marathon County - S. Wausau	1,933,752
T - Wien, Marathon County - Edgar	350,261
T - Conover, Vilas County	13,501
	73,536,829
Less Transport Gas	33,464,215
	40,072,614

NOTE CORRESPONDING TO PAGE G-18:
The total cost of gas purchased includes $19,180,610 allocated to electric department.

GAS MAINS CLASSIFIED BY TYPES AND SIZES

Classification (a)	Wisconsin No. of feet beg. of year (b)	Wisconsin No. of feet end of year (c)	Other (Michigan) No. of feet beg. of year (d)	Other (Michigan) No. of feet end of year (e)	Total No. of feet beg. of year (f)	Total No. of feet end of year (g)	
Cast Iron:							9
Inches							10
Inches							11
Inches							12
Inches							13
Inches							14
Inches							15
Inches							16
Inches							17
Total	-	-	-	-	-	-	18
Steel:							19
3/4 Inches	310	7,722	-	-	310	7,722	20
1 Inches	8,849	365	-	2	8,849	367	21
1 1/4 Inches	876,844	890,933	18,240	16,558	895,084	907,491	22
1 1/2 Inches	47	2,892	-	-	47	2,892	23
2 Inches	2,925,556	3,883,524	136,480	135,189	3,062,036	4,018,713	24
2 1/2 Inches	330	913	-	-	330	913	25
3 Inches	390,180	737,263	5,963	5,862	396,143	743,125	26
4 Inches	2,483,998	3,093,748	27,624	26,651	2,511,622	3,120,399	27
6 Inches	826,568	1,123,337	28,982	29,134	855,550	1,152,471	28
8 Inches	746,553	895,041	12,912	14,505	759,465	909,546	29
10 Inches	20,661	39,445	6,259	4,167	26,920	43,612	30
12 Inches	133,376	143,510	4,853	4,723	138,229	148,233	31
14 Inches	42,778	42,224	-	-	42,778	42,224	32
16 Inches	10,631	9,968	-	10	10,631	9,978	33
20 Inches	19,722	20,042	20	-	19,742	20,042	34
Inches							35
Inches							36
Inches							37
Total	8,486,403	10,890,927	241,333	236,801	8,727,736	11,127,728	38
Plastic:							39
1 Inches	10,274	29,259	-	-	10,274	29,259	40
1 1/4 Inches	154,959	159,645	2,135	1,971	157,094	161,616	41
2 Inches	15,839,093	17,965,869	252,022	246,593	16,091,115	18,212,462	42
3 Inches	1,469,997	2,012,598	28,355	28,187	1,498,352	2,040,785	43
4 Inches	1,382,731	1,740,891	390	370	1,383,121	1,741,261	44
6 Inches	846,346	942,799	-	-	846,346	942,799	45
8 Inches	81,814	92,681	-	-	81,814	92,681	46
3/4 Inches		1,016				1,016	47
Inches							48
Total	19,785,214	22,944,758	282,902	277,121	20,068,116	23,221,879	49
Other (specify):							50
Inches							51
Inches							52
Inches							53
Inches							54
Inches							55
Inches							56
Inches							57
Inches							58
Total	-	-	-	-	-	-	59
							60
Grand Total	28,271,617	33,835,685	524,235	513,922	28,795,852	34,349,607	61

GAS SERVICES (LOCATED IN WISCONSIN)

Number of services should include only those owned by utility.

Size (a)	Number added during year: Main to curb (b)	Number added during year: On customers premises (c)	Number retired during year: Main to curb (d)	Number retired during year: On customers premises (e)	Total services end of year: Main to curb (f)	Total services end of year: On customers premises (g)	
0-2"	5,622	5,867	943	1,026	248,034	263,454	11
2 1/2-4"	9	9	2	2	321	305	12
Over 4"	-	-	2	2	43	39	13
Total	5,631	5,876	947	1,030	248,398	263,798	34

GAS SERVICES (LOCATED OUTSIDE WISCONSIN) MICHIGAN

Number of services should include only those owned by utility.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	
0-2"	30	30	21	21	4,653	4,951	39
2 1/2-4"	-	-	1	-	12	12	40
Over 4"	-	-	-	-	2	2	41
Total	30	30	22	21	4,667	4,965	53
G. Total (Lines 34 & 53)	5,661	5,906	969	1,051	253,065	268,763	56

Have inactive services been retired in accordance with requirements of paragraph C of Account 380 of Uniform System of Account 57

Yes; but services with outside risers are cut off after 10 years in accordance with PSC 135.727(gw). 58

Have inactive services been disconnected from the gas supply in accordance with section 135.727(gw) of 59

the Wisconsin Administrative Code? **Yes** 60

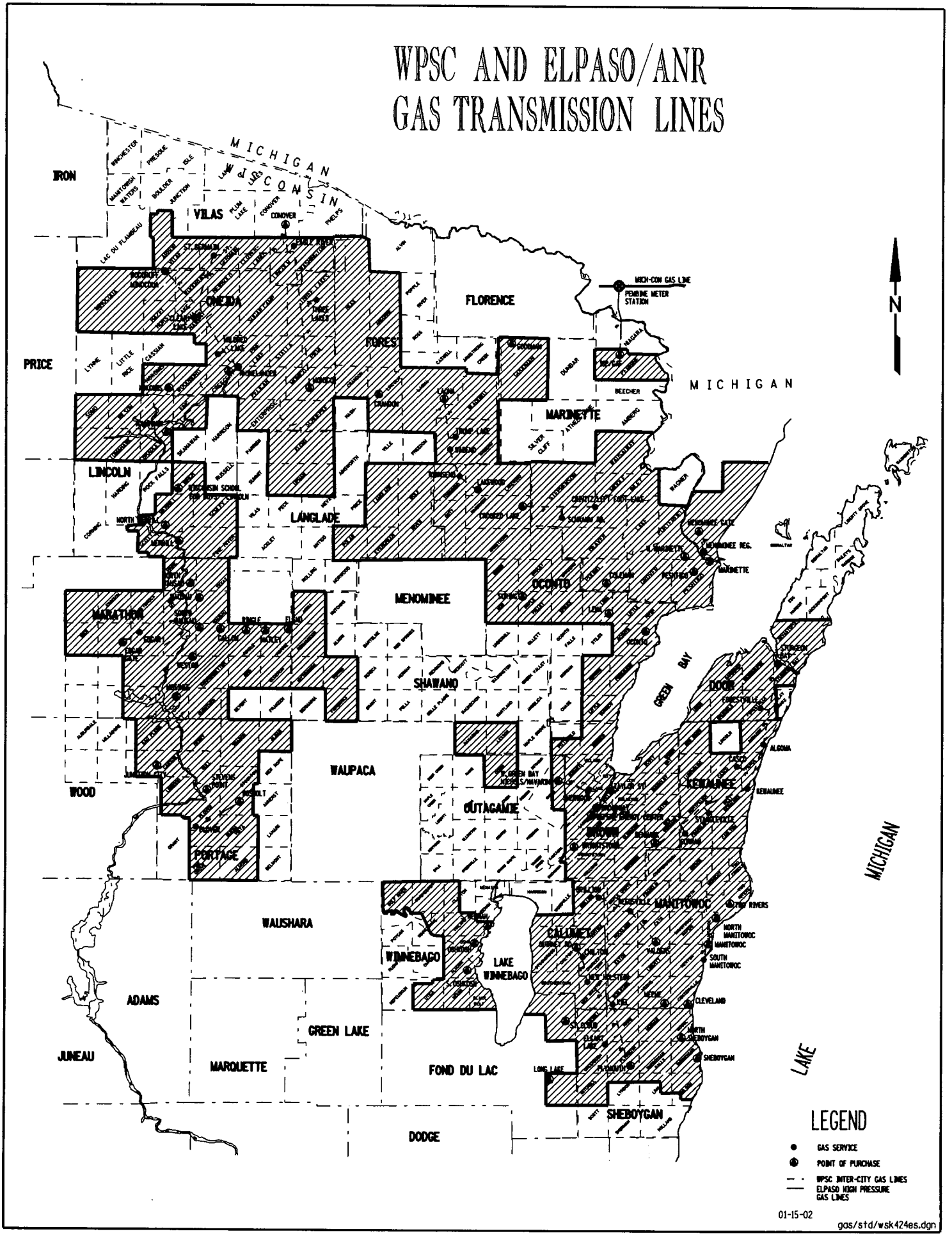
GAS METERS

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):	
2,400 cu. ft. per hour or less	306,179
Over 2,400 cu. ft. per hour	22
Rotary meters	2,358
Orifice meters	
Total end of year	308,559
In stock	16,817
Locked meters on customer's premises	
Regular meters in customer's use	291,668
Prepayment meters in customer's use	
Meters in company use, included in Account 381	74
Total end of year (as above)	308,559
No. of diaphragmed meters at end of year which compensate for temperature:	305,640
Number of house regulators installed at end of year	232,922

Attach to this sheet a map or maps of the territory served, showing location & company designation of points of purchase, production plants, large compressor stations and transmission lines. Show also the names of larger communities served and the boundaries of the utility's operating divisions.

WPSC AND ELPASO/ANR GAS TRANSMISSION LINES



Natural Gas HHI in Wisconsin for 2001

	Class	Schedules	HHI	Is the Utility the Provider with the Largest Market Share?
1	Residential Firm	GRg/OL-1	10,000	YES
2	Small C & I Firm	GTMS-S/Cg-TS/GCgNF-S Cg-FS/Annual Supply Backup-S	9,857	YES
3	Medium C & I Firm	GTMS-M/Cg-TM/GCgNF-M Cg-FM/Annual Supply Backup-M	5,891	YES
4	Large/Super Large C & I Firm	CDGT/CSR/GTMS-L GTMS-SL/Cg-TL/Cg-TSL GCgNF-L/GCgNF-SL/Cg-FL Annual Supply Backup-L Annual Supply Backup-SL	2,813	NO
5	Medium C & I Interruptible	Cg-IM	10,000	YES
6	Large/Super Large C & I Interruptible	Cg-IL/Cg-ISL	10,000	YES
7	Crop Drying	GCgSOS-M/GCgSOS-L	10,000	YES

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 of the reason for the adjustment, the MCF and dollar amount of 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 encroachment 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)

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Current (Account 164.1) (f)
1	Balance at Beginning of Year	.	$21,681,983	.	.	$21,681,983
2	Gas Delivered to Storage	.	62,247,821	.	.	62,247,821
3	Gas Withdrawn from Storage *	.	50,301,896	.	.	50,301,896
4	Other Debits or Credits (Net)	.	.	.	.	.
5	Balance at End of Year	.	$33,627,908	.	.	$33,627,908
6	Therms	.	85,512,299	.	.	85,512,299
7	Amount Per Therm	.	$0.39	.	.	$0.39
8						

* Does not include $121,187 storage withdrawal fees expensed directly to Account 804.62

Subaccounts to Account 164.1 are shown on Page 220 Supplemental in this annual report.

DETAIL OF STORED GAS ACCOUNT, ACCOUNT 164.1

The instructions for page 220 also apply to this schedule. Subaccounts shown below conform with the changes to the Uniform System of Accounts adopted by the Public Service Commission in docket 05-US-103, order issued December 17, 1997. Column (l) is the sum of the dollar amounts in the subaccounts and should agree with the amounts reported for Account 164.1 on page 220.

Line No.	Description (a)	Commodity Storage Fees Account 164.11 (b)	Commodity Injection Fees Account 164.12 (c)	Commodity Withdrawal Fees Account 164.13 (d)	Other Storage Fees Account 164.14 (e)	Stored Gas Withdrawn for Sale Account 164.16 (f)
1	Balance at Beginning of Year		$304,604	$348,695	$56,745	
2	Gas Delivered to Storage		130,525		12,285	
3	Gas Withdrawn from Storage *		(104,284)		(15,477)	
4	Other Debits or Credits (Net)		(241,510)	(348,695)	(44,991)	
5	Balance at End of Year		$89,335	$0	$8,562	
6	Therms		85,512,299	85,512,299	85,512,299	
7	Amount Per Therm		$0.00	$0.00	$0.00	

Line No.	Description (g)	Gas Commodity Costs Transferred to Storage - Debit Account 164.33 (h)	Gas Transmission Expense Transferred to Storage - Debit Account 164.53 (i)	Stored Gas Withdrawn for System Use Account 164.62 (j)	Stored Gas Forfeited Account 164.63 (k)	Total Account 164.1 (l)
8	Balance at Beginning of Year	$100,350,705	$3,965,329	($83,344,095)		$21,681,983
9	Gas Delivered to Storage	60,165,785	1,939,226			62,247,821
10	Gas Withdrawn from Storage *	(48,508,953)	(1,673,182)			(50,301,896)
11	Other Debits or Credits (Net)	(79,564,914)	(3,143,985)	83,344,095		0
12	Balance at End of Year	$32,442,623	$1,087,388	$0		$33,627,908
13	Therms	85,512,299	85,512,299	85,512,299		85,512,299
14	Amount Per Therm	$0.38	$0.01	$0.00		$0.39
15						

* Does not include $121,187 storage withdrawal fees expensed directly to Account 804.62

Public Service

Wisconsin Public Service Corporation
(a subsidiary of WPS Resources Corporation)
700 North Adams Street
P.O. Box 19001
Green Bay, WI 54307-9001

April 15, 2002

Mr. Pete Leege
Financial Specialist
Public Service Commission of Wisconsin
610 North Whitney Way
P. O. Box 7854
Madison, WI 53707-7854

RECEIVED
APR 1 6 2002
DIV. OF WATER, COMPLIANCE AND CONS...

Dear Mr. Leege:

Enclosed please find copies of our resubmission of Page F-17A of the 2001 Public Service Commission of Wisconsin Annual Report for Wisconsin Public Service Corporation.

The totals in Column K, Lines 18 and 19 have been corrected.

Please acknowledge receipt on the attached postcard. S+R 4/16/02 KAY

Sincerely,

Diane Ford

Diane L. Ford
Controller

sas

Enclosure

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WISCONSIN PUBLIC SERVICE

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COMPLETED CONSTRUCTION CLEARED (Continued)

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

	OVERHEADS				
Total Direct Charges (f)	Engineering & Supervision (g)	Administration & General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)
522,155	2		-	-	$ 522,157
5	-	-	-	-	$ 5
-			(183)		$ (183)
8,807,672	14,293,636		281,808		$ 23,383,116
1,891,545	74,384		14,250		$ 1,980,179
919,978			12,694		$ 932,671
14,843	-	-	10,153	-	$ 24,996
					$ -
-	54,231				$ 54,231
42,244	100,709	-	4	-	$ 142,956
					$ -
29,745,020	17,961,097		5,783,510		$ 53,489,627
1,536,254	135,161		58,860		$ 1,730,275
61,004,818					$ 61,004,818
					$ -
					$ -
					$ -
(48,052)	-	-	-	-	$ (48,052)
(11,891)	-	-	-	-	$ (11,891)
3,179,507	-	-	-	-	$ 3,179,507
30	-	-	-	-	$ 30
					$ -
137,389	-	-	-	-	$ 137,389
134,233			-		$ 134,233
1,270,553			7,868		$ 1,278,422
					$ -
662,284			7,804		$ 670,089
63,166	545,639		802		$ 609,607
651,611	-	-	721	-	$ 652,332
38,061	-	-	-	-	$ 38,061
9,242,402	-	-	1,615	-	$ 9,244,017
(19,541)					$ (19,541)
					$ -
					$ -
46,478,373	103,762		(617,870)		$ 45,964,266
14,673,929	24,586		17,451		$ 14,715,967
14,728,248	3,772		201,553		$ 14,933,573
-					
$ 195,664,837	$ 33,296,979	$ -	$ 5,781,039	$ -	$ 234,742,855
	17.02%	0.00%	2.95%	0%	

Wisconsin Public Service Corporation
(a subsidiary of WPS Resources Corporation)
700 North Adams Street
P.O. Box 19001
Green Bay, WI 54307-9001

May 30, 2002

Mr. Pete Leege
Financial Specialist
Public Service Commission of Wisconsin
610 North Whitney Way
P. O. Box 7854
Madison, WI 53707-7854

RECEIVED
JUN 0 3 2002
DIV. OF WATER, COMPLIANCE AND CONSUMER AFFAIRS

Dear Mr. Leege:

Enclosed please find copies of our resubmission of Pages F-53, E-26, G-2B, G-10A, G-11A, and G-12 of the 2001 Public Service Commission of Wisconsin Annual Report for Wisconsin Public Service Corporation.

The corrections were made as follows:

- Page F-53, Column (l), Lines 19 and 20; corrected the amounts. The total of Column (l) was correct in the original submission.
- Page E-26, Column (d), Line 34; corrected the amount. The total of Column (d) was correct in the original submission.
- Page G-2B was inadvertently left out of the original submission.
- Page G-10A, Column (g), Line 29; total missing in the original submission.
- Page G-11A, Column (e), Lines 46, 48, and 50; corrected the amounts. The totals on Lines 51 and 55 were inadvertently left out of the original submission.
- Page G-12, Column (b), Line 67; corrected the amount. The total of Column (b) was correct in the original submission.

Please acknowledge receipt on the attached postcard. S+R 5/31/02 RAM

RECEIVED
2002 MAY 31 A 11: 23
WISCONSIN PUBLIC SERVICE COMMISSION

Sincerely,

Diane Ford

Diane L. Ford
Vice President – Controller

sas

Enclosures

cc: Mr. Paul C. Baird, WPSC
Mrs. Pam L. Clausen, WPSC
Ms. Karie L. Meulemans, WPSC

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COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION (cont.)

Accumulated provision for depreciation

Straight line accruals Rate (g)	Straight line accruals Amount (h)	Additional accruals (i)	Book cost of plant retired (j)	Cost of removal (k)	Salvage (l)	Other additions or (deductions) (m)	Balance end of year (n)
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2.43	1,014,568		566,066	152,080		1,535,771	16,656,226
5.00	317,868					318,693	2,625,061
VAR	2,888,689	1,460,000	102,311			220,854	8,933,908
20.00	515,876		1			(39,893)	2,844,137
	0						
VAR*	2,452,717		2,208,593		160,450	1,176,046	18,894,425
VAR*	89,982		97,083		92,804	238	1,780,634
5.00	94,318			0	3,488	29,317	924,419
5.00	78,267				1,190	320,322	1,081,058
5.00	13,176				(4,487)	22,294	246,892
5.00*	364,567		476,228		38,834	917,659	2,973,903
8.33	1,014,630		3	1	0	233,009	7,238,492
6.67	12,914						168,977
	$ 8,857,572	$ 1,460,000	$ 3,450,285	$ 152,081	$ 292,279	$ 4,734,310	$ 64,368,132

* 2,845,793 charged to clearing account

Explanation of method of allocating common plant, accumulated depreciation, and depreciation expense by utility departments.

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

NOTE: Column (m) adjustments to primary reserve accounts were due to plant reclassifications and transfers.

ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE

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)	S.L. Dpr. rate % used (c)	Accruals during year: Straight line amount (d)	Accruals during year: Additional amount (e)
DISTRIBUTION PLANT				
Land and land rights (360)		1.54	12,632	
Structures & improvements (361)	3,620	3.24	-	
Station equipment (362)	26,606,056	3.06	2,139,380	
Storage battery equip. (363)				
Poles, towers & fixtures (364)	46,422,486	3.31	2,430,776	
Overhd cond. and devices (365)	36,324,247	1.80	1,035,963	
Underground conduit (366)	1,644,642	1.67	80,057	
Underground cond. & devices (367)	21,546,891	2.38	1,590,345	
Line transformers (368)	88,916,992	3.72	5,980,184	
Services (369) *	34,793,812	*	2,288,754	
Meters (370)	7,898,828	*	1,632,990	
Install. on cust. prem. (371)	2,813,459	4.76	390,185	
Leased prop. on cust. prem. (372)				
St. lighting & signal sys. (373)	3,993,589	4.71	450,595	
Total distribution	$ 270,964,622		$ 18,031,861	$ -
GENERAL PLANT				
Structures and imprvmnts. (390)	$ 2,512,031	2.43	$ 139,665	$ -
Office furniture & equip. (391) *	923,133	*	498,301	
Transportation equipment (392)	33,449	7.00	7,433	
Stores equipment (393)				
Tools, shop & garage equip. (394)	1,463,580	5.00	156,616	
Laboratory equipment (395)	2,299,807	5.00	276,220	
Power operated equipment (396)				
Communication equipment (397)	8,451,061	5.88	473,262	
Miscellaneous equipment(398)	8,305	6.67	2,127	
Other tangible property (399)				
Total general	$ 15,691,366		$ 1,553,624	$ -
Total	$ 1,091,687,118		$ 55,976,242	

* See Pages E-26A and E-27A

DEPRECIATION SUMMARY

Total depreciation expense(columns(d) and (e))	$ 55,976,242
Less amounts charged to clearing accounts	
Fuel stock	863,663
Plus allocation of depreciation on common plant	5,749,098
Total electric depreciation expense	60,861,677
Total reserve balance (column k)	1,186,721,635
Plus allocation of reserve on common plant	49,638,431
Total depreciation reserve for electric utility	$ 1,236,360,066

May not cross-check due to rounding.

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR

Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each town in which the reporting utility has obtained Public Service Commission authorization to provide natural gas service and in which the reporting utility has in place natural gas facilities and has provided or is currently providing natural gas service. Indicate the number of customers served in each municipality at the end of the year and tabulate the number of customers served in each county. Tabulate the total number of customers served by the company. (CLASS A & B)

Location (a)	Customers end of year (b)	Location (a)	Customers end of year (b)
SHEBOYGAN COUNTY (CONT'D)			
RUSSELL	12		
SHEBOYGAN	2,347		
SHEBOYGAN FALLS	397		
WILSON	1,065		
	34,024		
VILAS COUNTY			
CITIES:			
EAGLE RIVER	837		
TOWNS:			
ARBOR VITAE	1,568		
CLOVERLAND	188		
LINCOLN	1,416		
PHELPS	3		
ST GERMAIN	601		
WASHINGTON	883		
	5,496		
WINNEBAGO COUNTY			
CITIES:			
OSHKOSH	22,445		
TOWNS:			
ALGOMA	2,158		
BLACK WOLF	851		
CLAYTON	597		
NEENAH	40		
NEKIMI	345		
OMRO	1		
OSHKOSH	1,368		
UTICA	157		
VINLAND	494		
WINCHESTER	334		
WINNECONNE	409		
WOLF RIVER	126		
	29,325		
TOTAL	289,777		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) [ ] An Original (2) [X] A Resubmission	March 31, 2001	December 31, 2001

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		
$ -	$ -	$ -	$ -	301	26
-	-	-	-	302	27
-	-	-	11,057.00	303	28
$ -	$ -	$ -	$ 11,057.00		29
$ -	$ -	$ -	$ -	304	31
-	-	-	-	305	32
-	-	-	-	306	33
-	-	-	-	307	34
-	-	-	-	308	35
-	-	-	-	309	36
-	-	-	-	310	37
-	-	-	-	311	38
-	-	-	-	312	39
-	-	-	-	313	40
-	-	-	-	314	41
-	-	-	-	315	42
-	-	-	-	316	43
-	-	-	-	317	44
-	-	-	-	318	45
-	-	-	-	319	46
-	-	-	-	320	47
$ -	$ -	$ -	$ -		48
$ -	$ -	$ -	$ -	360	50
-	-	-	-	361	51
-	-	-	-	362	52
-	-	-	-	363	53
-	-	-	-	363	54
-	-	-	-	363	55
-	-	-	-	363	56
-	-	-	-	363	57
-	-	-	-	364	58
$ -	$ -	$ -	$ -		59

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) [ ] An Original (2) [X] A Resubmission	March 31, 2001	December 31, 2001

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		
$ -	$ -	$ -	$ -	365	12
-	-	-	-	365	13
-	-	-	-	366	14
-	-	-	-	367	15
-	-	-	-	368	16
-	-	-	-	369	17
-	-	-	-	370	18
-	-	-	-	371	19
$ -	$ -	$ -	$ -		20
	$ 69,042	$ 23,694	$ 495,927	374	22
38	110,910	-	268,973	375	23
80,051	27,941,728	(401)	172,634,836	376	24
-	-	-	-	377	25
23,142	612,255	(131,858)	6,834,759	378	26
60,331	667,692	71,820	5,501,185	379	27
320,169	16,936,240		101,985,086	380	28
834,754	8,893,881	-	47,454,955	381	29
-	-	-		382	30
42,666	1,012,037	-	7,415,853	383	31
-	-	-		384	32
27,639	-	125,212	3,180,017	385	33
-	-	-	-	386	34
-	-	-	-	387	35
$ 1,388,790	$ 56,243,785	$ 88,467	$ 345,771,591		36
$ -	$ -	$ -	$ 16,223	389	38
5,279	-	29	1,162,887	390	39
-		473,077	547,775	391	40
-	-	-	-	392	41
-	-	-	-	393	42
-	-	-	1,671,660	394	43
-	-	23,323	675,140	395	44
-	-	-	-	396	45
17,707	488,700	42,330	1,799,239	397	46
-	-	-	2,073	398	47
22,986	488,700	538,759	5,874,997		48
-	-	-		399	49
$ 22,986	$ 488,700	$ 538,759	$ 5,874,997		50
$ 1,411,776	$ 56,732,485	$ 627,226	$ 351,657,645		51
-	-	-			52
-	-	-			53
-	-	-			54
$ 1,411,776	$ 56,732,485	$ 627,226	$ 351,657,645		55

May not cross-check due to rounding

ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)

Account (a)	Balance first of Year (b)	S.L. Depr Rate % used (c)	Accruals during year: Straight line amount (d)	Accruals during year: CIAC amortization (e)	Book cost of plant retired (f)
Intangible Plant					
Manufactured Gas Production Plant					
305 Structures and Improvements	$ -		$ -	$ -	$ -
306 Boiler Plant Equipment	-		-	-	-
307 Other Power Equipment	-		-	-	-
308 Coke Ovens	-		-	-	-
309 Producer Gas Equipment	-		-	-	-
310 Water Gas Generating Equipment	-		-	-	-
311 Liquefied Petroleum Gas Equipment	-		-	-	-
312 Oil Gas Generating Equipment	-		-	-	-
313 Generating Equipment - Other Processes	-		-	-	-
314 Coal, Coke and Ash Handling Equipment	-		-	-	-
315 Catalytic Cracking Equipment	-		-	-	-
316 Other Reforming Equipment	-		-	-	-
317 Purification Equipment	-		-	-	-
318 Residual Refining Equipment	-		-	-	-
319 Gas Mixing Equipment	-		-	-	-
320 Other Equipment	-		-	-	-
TOTAL Manufactured Gas Production Plant	$ -		$ -	$ -	$ -
Other Storage Plant					
361 Structures and Improvements	$ -		$ -	$ -	$ -
362 Gas Holders	-		-	-	-
363 Purification Equipment	-		-	-	-
363.1 Liquefaction Equipment	-		-	-	-
363.2 Vaporizing Equipment	-		-	-	-
363.3 Compressor Equipment	-		-	-	-
363.4 Meas. and Reg. Equipment	-		-	-	-
363.5 Other Equipment	-		-	-	-
TOTAL Other Storage Plant	$ -		$ -	$ -	$ -
Transmission Plant					
366 Structures and Improvements	$ -		$ -	$ -	$ -
367 Mains	-		-	-	-
368 Compressor Station Equipment	-		-	-	-
369 Measuring and Reg. Sta. Equipment	-		-	-	-
370 Communication Equipment	-		-	-	-
371 Other Equipment	-		-	-	-
TOTAL Transmission Plant	$ -		$ -	$ -	$ -
Distribution Plant					
375 Structures and Improvements	$ 205,238	3.51	$ 2,852		$ 38
376 Mains	53,552,454	2.48	3,973,119	(283,369)	80,051
377 Compressor Station Equipment	0				
378 Meas. and Reg. Sta. Equip.-General	2,132,999	4.38	284,411		23,142
379 Meas. and Reg. Sta. Equip.-City Gate	1,737,433	3.03	161,775		60,331
380 Services	47,409,060	3.92	3,658,513	(201,806)	320,169
381 Meters	9,213,770	4.09	1,478,685		820,731
382 Meter Installations	120,664	6.67	291,479		14,023
383 House Regulators	2,483,166	3.16	220,282		42,666
384 House Reg. Installations					
385 Industrial Meas. and Reg. Sta. Equipment	839,304	4.32	133,122		27,639
386 Other Prop. on Customers' Premises	0				
387 Other Equipment	0				
TOTAL Distribution Plant	$ 117,694,088		$ 10,204,238	$ (485,175)	$ 1,388,790
General Plant					
390 Structures and Improvements	$ 396,453	2.43	$ 28,367		$ 5,279
391 Office Furniture and Equipment	6,089	20.00	9,293		
392 Transportation Equipment					
393 Stores Equipment					
394 Tools, Shop, and Garage Equipment	866,091	5.00	96,104		
395 Laboratory Equipment	237,067	5.00	27,373		
396 Power Operated Equipment					
397 Communication Equipment	764,951	6.87	116,609		17,707
398 Miscellaneous Equipment					
Subtotal	2,270,651		277,746	0	22,986
399 Other Tangible Property	0		0	0	0
TOTAL General Plant	$ 2,270,651		$ 277,746	$ -	$ 22,986
TOTAL (Accounts 101 and 106)	$ 119,964,739		$ 10,481,984	$ (485,175)	$ 1,411,776
Gas Plant Purchased (See Instr. 8)					
(Less) Gas Plant Sold (See Instr. 8)	-		-	-	-
Experimental Gas Plant Unclassified	-		-	-	-
TOTAL Gas Plant in Service	$ 119,964,739		$ 10,481,984	$ (485,175)	$ 1,411,776