PSC REF#: 31443

Public Service Commission of Wisconsin
RECEIVED: 03/31/05, 8:31:48 AM

ALLIANT ENERGY

Alliant Energy Corporation
Worldwide Headquarters
4902 North Biltmore Lane
P.O. Box 77007
Madison, WI 53707-1007

Office: 608.458.3311
www.alliantenergy.com

March 31, 2005

Ms. Elaine Engelke
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

Dear Ms. Engelke,

Attached are six copies of Wisconsin Power and Light Company's 2004 Ferc Form 1 and Private Utility Annual Report. Feel free to call with any questions (608-458-3956).

Sincerely,

Susan Kay Trapp Gille

Susan Kay Trapp Gille
Supervisor General Accounting and Reporting

Attachments

G:\Finance\Commisn\Letters\PSC.doc

Classes A and B

PRIVATE UTILITY

ANNUAL REPORT

OF

NAME Wisconsin Power and Light Company

PRINCIPAL OFFICE 4902 N. Biltmore Lane, P.O. Box 77007, Madison

FOR THE YEAR ENDED December 31, 2004

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 Section 196.07, Wis. Stats. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Section 196.66, Wis. Stats. 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.

INSTRUCTIONS FOR FILING FERC FORMS 1, 1-F and 3-Q

GENERAL INFORMATION

I Purpose

Form 1 is an annual regulatory support requirement under 18 CFR 141.1 for Major public utilities, licensees and others. Form 1-F is an annual regulatory support requirement under 18 CFR 141.2 for Nonmajor public utilities, licensees and others. Form 3-Q is a quarterly regulatory support requirement which supplements Forms 1 and 1-F under 18 CFR 141.400. The reports are designed to collect financial and operational information from major and nonmajor electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be a non-confidential public use forms.

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 Form 1 as prescribed in 18 CFR Part 141.1. Each Nonmajor electric utility, licensee or other must submit Form 1-F as prescribed in 18 CFR Part 141.2. Each Major and Nonmajor electric utility licensee or other, must submit Form 3-Q as prescribed in 18 CFR Part 141.400.

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).

Nonmajor means having in each of the three `previous calendar years, total annual sales of 10,000 megawatt hours or more

III. What and Where to Submit
(a) Submit Forms 1, 1-F and 3-Q electronically through the Form 1/3-Q Submission Software. Retain one copy of each report for your files.
(b) Respondents may submit the Corporate Officer Certification electronically, or file/mail an original signed Corporate Officer Certification to:

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

(c) 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 Form 1, 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 the address in III(c) above.

(d) For the Annual CPA certification, submit with the original submission, or within 30 days after the filing date for Form 1, 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) be 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 158.10-158.12 for specific qualifications.)

Reference	Reference Schedules 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

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 address indicated at III (b). Use the following form 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 ED-12.2 Washington, DC 20426 (202).502-8371

IV. When to Submit:

Submit Form 1 according to the filing dates contained in section 18 CFR 141.1 of the Commission's regulations. Submit Form 1-F according to the filing dates contained in section 18 CFR 141.2 of the Commission's regulations. Submit Form 3-Q according to the filing dates contained in section 18 CFR 141.400 of the Commission's regulations.

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the Form 1 collection of information is estimated to average 1,144 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.public reporting burden for the Form 1-F collection of information is estimated to average 112 hours per response. The public reporting burden for the Form 3-Q collection of information is estimated to average 150 hours per response. Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Mr. Michael Miller, ED-30); 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 any 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 period, and use for statement of income accounts the current year's year to date amounts.

III Complete each question fully and accurately, even if it has been answered in a previous 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 and 3.

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).

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 1/3-Q software and send a letter identifying which pages in the form have been revised. Send the letter to the Office of the Secretary.

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

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

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.
FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.
LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "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. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.
OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "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 OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.
SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.
NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.
OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service form. Describe the type of service in a footnote for each entry.
AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

I. Commision 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.

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 ;he 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*.10

"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 field..."

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. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

IDENTIFICATION

01 Exact Legal Name of Respondent Wisconsin Power and Light Company	02 Year/Period of Report End of 2004/Q4
03 Previous Name and Date of Change *(if name changed during year)* / /	
04 Address of Principal Office at End of Period *(Street, City, State, Zip Code)* 4902 North Biltmore Lane, Madison, WI 53718	
05 Name of Contact Person John E. Kratchmer	06 Title of Contact Person VP-Controller & CAO
07 Address of Contact Person *(Street, City, State, Zip Code)* 4902 North Biltmore Lane, Madison, WI 53718	

08 Telephone of Contact Person, *Including Area Code* (608) 458-3413	09 This Report Is (1) [X] An Original (2) [ ] A Resubmission	10 Date of Report *(Mo, Da, Yr)* 12/31/2004

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name John E. Kratchmer	03 Signature John E. Kratchmer	04 Date Signed *(Mo, Da, Yr)* / /
02 Title VP-Controller & Chief Acctg Officer		

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/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	Important Changes During the Year	108-109	
7	Comparative Balance Sheet	110-113	
8	Statement of Income for the Year	114-117	
9	Statement of Retained Earnings for the Year	118-119	
10	Statement of Cash Flows	120-121	
11	Notes to Financial Statements	122-123	
12	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
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	None
18	Construction Work in Progress-Electric	216	
19	Accumulated Provision for Depreciation of Electric Utility Plant	219	
20	Investment of Subsidiary Companies	224-225	
21	Materials and Supplies	227	
22	Allowances	228-229	
23	Extraordinary Property Losses	230	None
24	Unrecovered Plant and Regulatory Study Costs	230	None
25	Other Regulatory Assets	232	
26	Miscellaneous Deferred Debits	233	
27	Accumulated Deferred Income Taxes	234	
28	Capital Stock	250-251	
29	Other Paid-in Capital	253	
30	Capital Stock Expense	254	None
31	Long-Term Debit	256-257	
32	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
33	Taxes Accrued, Prepaid and Charged During the Year	262-263	
34	Accumulated Deferred Investment Tax Credits	266-267	
35	Other Deferred Credits	269	
36	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	None

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	Accumulated Deferred Income Taxes-Other Property	274-275	
38	Accumulated Deferred Income Taxes-Other	276-277	
39	Other Regulatory Liabilities	278	
40	Electric Operating Revenues	300-301	
41	Sales of Electricity by Rate Schedules	304	
42	Sales for Resale	310-311	
43	Electric Operation and Maintenance Expenses	320-323	
44	Purchased Power	326-327	
45	Transmission of Electricity for Others	328-330	
46	Transmission of Electricity by Others	332	
47	Miscellaneous General Expenses-Electric	335	
48	Depreciation and Amortization of Electric Plant	336-337	
49	Regulatory Commission Expenses	350-351	
50	Research, Development and Demonstration Activities	352-353	
51	Distribution of Salaries and Wages	354-355	
52	Common Utility Plant and Expenses	356	
53	Electric Energy Account	401	
54	Monthly Peaks and Output	401	
55	Steam Electric Generating Plant Statistics (Large Plants)	402-403	
56	Hydroelectric Generating Plant Statistics (Large Plants)	406-407	
57	Pumped Storage Generating Plant Statistics (Large Plants)	408-409	None
58	Generating Plant Statistics (Small Plants)	410-411	
59	Transmission Line Statistics	422-423	None
60	Transmission Lines Added During Year	424-425	None
61	Substations	426-427	
62	Footnote Data	450	
	Stockholders' Reports Check appropriate box: [ ] 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/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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.

John E. Kratchmer, Vice President and Chief Accounting Officer
4902 North Biltmore Lane
Madison, Wisconsin 5318-2132

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.

Wisconsin, February 21, 1917 as Eastern Wisconsin Electric Company; Name changed to Wisconsin Power and Light Company April 24, 1924

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.

Not Applicable

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

Electric, gas and water services in Wisconsin

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/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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.

See SEC Form 10-K dated 12/31/2004 for Wisconsin Power and Light Company

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	South Beloit Water, Gas and Electric Company	Electric/Gas/Water Utility	100%	
2	Wisconsin River Power Company	Hydro Plant	50%	
3	ATC Management Inc.	Management Company	23.54%	
4	WPL Transco LLC	Partner in Transmission Co.	100%	
5	WPL SPE LLC	Buy & Sell Accts Receivable	0%	
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FOOTNOTE DATA

Schedule Page: 103 Line No.: 5 Column: d

In 2004, WPL withdrew its investment in the WPL SPE LLC. The WPL SPE LLC is still a legal entity.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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 and Chief Executive Officer	Erroll B. Davis, Jr.	259,507
2	Chief Operating Officer	William D. Harvey	173,618
3	President	Barbara J. Swan	123,595
4	Chief Financial Officer	Eliot G. Protsch	70,959
5	Senior Vice President-Energy Delivery	Thomas L. Aller	131,374
6	Corporate Secretary	Federick J. Buri	34,234
7	Executive Vice President-Shared Solutions	Pamela J. Wegner	1,285,241
8	Vice President and Treasurer	Thomas L. Hanson	82,418
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FOOTNOTE DATA

Schedule Page: 104 Line No.: 7 Column: b

Held office until 01/28/04. Retired effective 06/30/04.

Schedule Page: 104 Line No.: 9 Column: c

All compensation on this page is allocated from Alliant Energy Coporate Services Inc.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	Alan B. Arends	Albert Lea, Minnesota
2	Michael L. Bennett ***	Sioux City, Iowa
3	Erroll B. Davis, Jr., Chairman of the Board, CEO **	Madison, Wisconsin
4	Jack B. Evans ***	Cedar Rapids, Iowa
5	Katharine C. Lyall	Madison, Wisconsin
6	Singleton B. McAllister	Washington, DC
7	Ann K. Newhall	Alexandria, Minnesota
8	David A. Perdue	Goodlettsville, Tennessee
9	Judith D. Pyle ***	Middleton, Wisconsin
10	Robert W. Schlutz ***	Columbus Junction, Iowa
11	Wayne H. Stoppelmoor ***	Silvis, Illinois
12	Anthony R. Weiler ***	White Stone, Virginia
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FOOTNOTE DATA

Schedule Page: 105 Line No.: 1 Column: a

Retired on 05/21/04.

Schedule Page: 105 Line No.: 4 Column: a

Resigned on 08/16/04.

Schedule Page: 105 Line No.: 11 Column: a

Retired 05/21/04.

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

IMPORTANT CHANGES DURING THE QUARTER/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.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

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

1. None.

2. None.

3. None.

4. None.

5. Transfer Service:
   Docket 6680-05BS-134: authority to transfer electric service southwest of Waunakee to Waunakee Utility. The completion date is March 9, 2004. There were eight (8) customers involved, seven residential and one commercial

6. Short-term Debt: Information regarding commercial paper at December 31, 2004 was as follows (dollars in millions):

Commercial Paper:	WP&L
Amount Outstanding	$47
Weighted average maturity	3 days
Discount rate	2.25%
Available capacity	$193*

*WPL's capacity is limited to $240 million due to a PSCW regulatory restriction.

In August 2004, WPL issued $100 million of 6.25% senior debentures due 2034 and used the proceeds to repay short-term debt, including $62 million incurred in connection with the repayment at maturity of 7.25% first mortgage bonds in June 2004, and for general corporate purposes. All of this long-term debt was issued under WPL's shelf registrations discussed previously.

7. None

8. The date of ratification for the WP&L/IBEW Local 965 labor agreement was 04/14/04. This agreement provided a 3% general wage increase with an effective date of 05/18/03. The estimated dollar impact for the first year of the agreement, for total direct compensation, is approximately $2.7 million. Non-bargaining unit employees received average increases of 3.5% in 2004.

9. None.

10. None.

11. (Reserved)

12. None

13. New Offices/Officers:

William D Harvey Chief Operating Officer – effective 01/28/04 – former title President
Eliot G Protsch - Chief Financial Officer – effective 01/28/04 – former title Executive Vice President – Energy Delivery
Barbara J Swan - President – effective 01/28/04 - former title Executive Vice President and General Counsel
Thomas L Aller- Senior Vice President – Energy Delivery – effective 01/28/04 – former title Executive Vice President – Energy Delivery.

Individuals no longer Directors:

Alan B Arends – retired 05/21/2004
Jack B Evans – resigned 08/16/2004
Wayne H Stoppelmoor – retired 05/21/2004

14. None.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	**UTILITY PLANT**			
2	Utility Plant (101-106, 114)	200-201	2,670,266,070	2,543,111,506
3	Construction Work in Progress (107)	200-201	76,491,553	66,553,263
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,746,757,623	2,609,664,769
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,384,010,435	1,336,951,299
6	Net Utility Plant (Enter Total of line 4 less 5)		1,362,747,188	1,272,713,470
7	Nuclear Fuel in Process of Ref., Conv.,Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		3,071,037	3,323,322
9	Nuclear Fuel Assemblies in Reactor (120.3)		23,835,230	23,303,705
10	Spent Nuclear Fuel (120.4)		179,400,410	171,252,964
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	189,234,070	183,754,730
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		17,072,607	14,125,261
14	Net Utility Plant (Enter Total of lines 6 and 13)		1,379,819,795	1,286,838,731
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	**OTHER PROPERTY AND INVESTMENTS**			
18	Nonutility Property (121)		1,909,050	1,893,256
19	(Less) Accum. Prov. for Depr. and Amort. (122)		329,250	301,448
20	Investments in Associated Companies (123)		12,815,366	12,665,251
21	Investment in Subsidiary Companies (123.1)	224-225	181,055,836	160,589,865
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		10,898,241	10,721,576
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		243,146,692	233,664,646
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		449,495,935	419,233,146
33	**CURRENT AND ACCRUED ASSETS**			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		0	3,200
36	Special Deposits (132-134)		174,051	174,051
37	Working Fund (135)		55,634	55,813
38	Temporary Cash Investments (136)		0	27,000,735
39	Notes Receivable (141)		0	29,383
40	Customer Accounts Receivable (142)		66,055,824	14,178,281
41	Other Accounts Receivable (143)		30,482,826	40,318,557
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		1,102,426	3,051,795
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		2	0
45	Fuel Stock (151)	227	16,017,986	17,654,699
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	23,550,926	21,616,711
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	102,688	7,964
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	537,489	1,297,259
55	Gas Stored Underground - Current (164.1)		30,304,538	24,277,497
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		109,284,989	94,250,546
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		71,104,311	64,214,167
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		4,698,440	1,288,251
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		351,267,278	303,315,319
68	**DEFERRED DEBITS**			
69	Unamortized Debt Expenses (181)		4,039,899	4,217,520
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets (182.3)	232	139,618,148	108,736,527
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		1,160	47,233
77	Temporary Facilities (185)		0	817
78	Miscellaneous Deferred Debits (186)	233	124,176,555	129,319,987
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		9,539,796	9,973,706
82	Accumulated Deferred Income Taxes (190)	234	83,849,069	78,657,817
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		361,224,627	330,953,607
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		2,541,807,635	2,340,340,803

Name of Respondent	This Report is:	Date of Report (mo, da, yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Rresubmission	12/31/2004	end of 2004/Q4

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	66,183,005	66,183,005
3	Preferred Stock Issued (204)	250-251	59,963,000	59,963,000
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	111,051,402	111,051,402
7	Other Paid-In Capital (208-211)	253	414,647,019	414,551,589
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	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	378,838,599	375,948,172
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	82,898,560	64,337,387
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-2,752,761	-20,234,763
16	Total Proprietary Capital (lines 2 through 15)		1,110,828,824	1,071,799,792
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	492,100,000	454,100,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	11,573,189	14,244,010
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		757,453	590,594
24	Total Long-Term Debt (lines 18 through 23)		502,915,736	467,753,416
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		1,070,039	1,091,804
29	Accumulated Provision for Pensions and Benefits (228.3)		43,222,974	34,636,227
30	Accumulated Miscellaneous Operating Provisions (228.4)		1,892,217	1,507,096
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		200,923,024	187,358,075
35	Total Other Noncurrent Liabilities (lines 26 through 34)		247,108,254	224,593,202
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		47,000,000	0
38	Accounts Payable (232)		96,029,514	87,908,143
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		32,635,378	36,482,137
41	Customer Deposits (235)		1,973,556	1,049,104
42	Taxes Accrued (236)	262-263	9,482,852	6,210,796
43	Interest Accrued (237)		9,506,463	7,254,535
44	Dividends Declared (238)		433,780	432,970
45	Matured Long-Term Debt (239)		0	0

Name of Respondent	This Report is:	Date of Report (mo, da, yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Rresubmission	12/31/2004	end of 2004/Q4

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		2,744,149	3,282,556
48	Miscellaneous Current and Accrued Liabilities (242)		19,470,268	14,890,655
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		6,674,322	3,572,616
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		225,950,282	161,083,512
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		35,528,432	33,116,637
57	Accumulated Deferred Investment Tax Credits (255)	266-267	19,757,601	21,320,007
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	68,981,903	55,752,915
60	Other Regulatory Liabilities (254)	278	22,623,378	19,658,032
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		237,041,816	219,872,873
64	Accum. Deferred Income Taxes-Other (283)		71,071,409	65,390,417
65	Total Deferred Credits (lines 56 through 64)		455,004,539	415,110,881
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		2,541,807,635	2,340,340,803

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

STATEMENT OF INCOME

1. Enter in column (e) operations for the reporting quarter and in column (f) the operations for the same three month period for the prior year.
2. Report in Column (g) year to date amounts for electric utility function; in column (i) the year to date amounts for gas utility, and in (k) the year to date amounts for the other utility function for the current quarter/year.
3. Report in Column (h) year to date amounts for electric utility function; in column (j) the year to date amounts for gas utility, and in (l) the year to date amounts for the other utility function for the previous quarter/year.
4. If additional columns are needed place them in a footnote.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,188,829,632	1,180,503,991		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	799,684,431	798,429,194		
5	Maintenance Expenses (402)	320-323	53,097,365	55,436,423		
6	Depreciation Expense (403)	336-337	112,893,174	92,021,482		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	7,861,669	6,841,341		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		2,373,771	2,596,668		
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	36,475,733	31,928,621		
15	Income Taxes - Federal (409.1)	262-263	45,828,366	23,797,596		
16	- Other (409.1)	262-263	11,829,254	12,542,828		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	72,951,132	90,404,739		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	70,204,492	68,050,948		
19	Investment Tax Credit Adj. - Net (411.4)	266	-1,562,406	-1,591,934		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,071,227,997	1,044,356,010		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		117,601,635	136,147,981		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

STATEMENT OF INCOME FOR THE YEAR (Continued)

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ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
934,990,508	905,370,433	252,800,419	269,731,395	1,038,705	5,402,163	2
						3
597,251,293	574,368,316	202,089,272	221,901,551	343,866	2,159,327	4
51,503,683	53,472,051	1,533,278	1,625,579	60,404	338,793	5
99,095,135	78,025,485	13,456,047	13,150,425	341,992	845,572	6
						7
6,952,252	5,801,936	872,559	910,203	36,858	129,202	8
						9
						10
						11
2,272,294	2,482,305	92,542	102,260	8,935	12,103	12
						13
28,513,210	26,090,069	7,901,518	5,631,015	61,005	207,537	14
34,463,511	14,389,538	11,800,993	10,297,818	-436,138	-889,760	15
9,186,895	9,611,200	2,768,129	3,096,176	-125,770	-164,548	16
65,149,619	76,691,935	7,869,453	11,595,254	-67,940	2,117,550	17
61,094,145	57,115,307	8,857,226	10,570,576	253,121	365,065	18
-1,389,913	-1,411,494	-169,789	-169,989	-2,704	-10,451	19
						20
						21
						22
						23
						24
831,903,834	782,406,034	239,356,776	257,569,716	-32,613	4,380,260	25
103,086,674	122,964,399	13,443,643	12,161,679	1,071,318	1,021,903	26

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		117,601,635	136,147,981		
28	Other Income and Deductions					
29	Other Income					
30	Nonutilty Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		13,108,289	27,524,696		
34	(Less) Expenses of Nonutility Operations (417.1)		12,350,948	22,514,808		
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119	18,561,173	17,000,405		
37	Interest and Dividend Income (419)		14,478,972	-1,990,076		
38	Allowance for Other Funds Used During Construction (419.1)		3,702,621	2,873,741		
39	Miscellaneous Nonoperating Income (421)		5,879,958	4,350,803		
40	Gain on Disposition of Property (421.1)			1,777,044		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		43,380,065	29,021,805		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)	340				
45	Donations (426.1)	340	849,029	864,800		
46	Life Insurance (426.2)		613,634	-108,283		
47	Penalties (426.3)		39,814	418		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		504,637	267,514		
49	Other Deductions (426.5)		4,758,445	3,406,520		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		6,765,559	4,430,969		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	223,638	205,349		
53	Income Taxes-Federal (409.2)	262-263	-1,347,079	4,336,463		
54	Income Taxes-Other (409.2)	262-263	1,508,165	2,995,826		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	7,777,379	1,555,156		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	377,789	231,294		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		7,784,314	8,861,500		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		28,830,192	15,729,336		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		30,552,215	34,063,985		
63	Amort. of Debt Disc. and Expense (428)		1,365,283	1,551,390		
64	Amortization of Loss on Reaquired Debt (428.1)		433,910	247,828		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)	340				
68	Other Interest Expense (431)	340	1,186,562	2,009,379		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		808,017	1,150,520		
70	Net Interest Charges (Total of lines 62 thru 69)		32,729,953	36,722,062		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		113,701,874	115,155,255		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		113,701,874	115,155,255		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. 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)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. 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.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. 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.
9. 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)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		375,948,172	356,195,656
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)		95,140,701	93,642,737
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24			-3,310,274	(3,310,221)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-3,310,274	(3,310,221)
30	Dividends Declared-Common Stock (Account 438)			
31	Cash dividend from Parent at $2.00 per share		-88,940,000	(70,580,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-88,940,000	(70,580,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		378,838,599	375,948,172
	APPROPRIATED RETAINED EARNINGS (Account 215)			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. 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)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. 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.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. 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.
9. 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)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
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)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		378,838,599	375,948,172
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		64,337,387	42,824,869
50	Equity in Earnings for Year (Credit) (Account 418.1)		18,561,173	21,512,518
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)		82,898,560	64,337,387

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	113,701,874	115,155,255
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	112,893,174	98,862,823
5	Amortization of		
6	Amortization of Regulatory Assets	1,799,192	2,596,668
7	Amortization of Utility Plant	7,861,669	5,691,119
8	Deferred Income Taxes (Net)	17,658,683	22,353,791
9	Investment Tax Credit Adjustment (Net)	-1,562,406	-1,591,934
10	Net (Increase) Decrease in Receivables	-851,944	-73,083,670
11	Net (Increase) Decrease in Inventory	-5,659,497	-7,062,955
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	39,394,677	-34,464,428
14	Net (Increase) Decrease in Other Regulatory Assets	-23,828,907	24,889,661
15	Net Increase (Decrease) in Other Regulatory Liabilities	2,965,347	-12,475,231
16	(Less) Allowance for Other Funds Used During Construction	3,702,621	-2,873,741
17	(Less) Undistributed Earnings from Subsidiary Companies	230,231	-840,834
18	Other (provide details in footnote):		
19	Sale of Accounts Receivable	-50,000,000	
20	Miscellaneous	-6,907,229	16,574,051
21	(Increase) Decrease in Prepayments		3,191,610
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	203,531,781	164,351,335
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-180,631,422	-135,571,566
27	Gross Additions to Nuclear Fuel	-8,426,686	-2,677,250
28	Gross Additions to Common Utility Plant	-10,683,218	-12,508,235
29	Gross Additions to Nonutility Plant	-15,794	-1,004,488
30	(Less) Allowance for Other Funds Used During Construction	-3,702,621	2,873,741
31	Other (provide details in footnote): Salvage, Removal and Other		11,409,156
32	Other Investments-American Transmission Company	-16,425,156	
33	Other		-1,150,520
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-212,479,655	-144,376,644
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		21,336,878
38	Contributions to Decommissioning Trust Fund	-2,876,000	-9,930,396
39	Investments in and Advances to Assoc. and Subsidiary Companies	-18,270,179	-12,507,343
40	Contributions and Advances from Assoc. and Subsidiary Companies	11,788,774	3,513,707
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/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quater/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses	3,417,466	
53	Other (provide details in footnote):		
54	Shared Savings Expenditures	11,017,831	
55	Miscellaneous	-11,168,572	
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-218,570,335	-141,963,798
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	38,000,000	
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote): Equity Infusion from Parent		200,000,000
65	Stock Options	95,430	
66	Net Increase in Short-Term Debt (c)	47,000,000	
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	85,095,430	200,000,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		-70,000,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Miscellaneous	-4,810,716	
78	Net Decrease in Short-Term Debt (c)		-60,000,000
79			
80	Dividends on Preferred Stock	-3,310,274	-3,310,221
81	Dividends on Common Stock	-88,940,000	-70,580,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-11,965,560	-3,890,221
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-27,004,114	18,497,316
87			
88	Cash and Cash Equivalents at Beginning of Period	27,233,799	8,736,483
89			
90	Cash and Cash Equivalents at End of period	229,685	27,233,799

Schedule Page: 120 Line No.: 20 Column: b

Miscellaneous Cash Flows from Operating Activities consists of the following:

Amortization of Non-Utility Property	$27,802
Other Investments	(326,779)
Decommissioning Interest	(13,276,728)
Clearing Account	46,074
Prepayments	(15,034,443)
Derivative Assets	(3,410,189)
Nuclear Fuel Amortization	5,479,340
Transportation Depreciation	3,324,237
Miscellaneous Deferred Debits	(5,874,397)
Minimum Pension Liability	17,482,002
Derivative Liabilities	3,101,706
Loss on Disposal of Non-current assets	1,553,329
Temporary Facilities	817
Total	(6,907,229)

Schedule Page: 120 Line No.: 55 Column: b

Miscellaneous Cash Flows from Investing Activities consists of the following:

Retirements, Removals and Salvage	$ (3,584,586)
Service Company Amortization	(7,693,375)
Transfers booked to A/D	45,606
Other Costs and ARO A/D	63,783
Total	$(11,168,572)

Schedule Page: 120 Line No.: 77 Column: a

Miscellaneous Cash Flows from Financing Activities consists of the following:

Unamortized Debt Expense	$(1,354,522)
Negative Cash Float Adjustment	(3,457,004)
Dividends Declared	810
Total	(4,810,716)

Schedule Page: 120 Line No.: 90 Column: b

Supplemental Cash Flows Information:
Cash paid during the period

Interest	$33,537,969
Income Taxes	41,513,388

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

NOTES TO FINANCIAL STATEMENTS

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

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

NOTES TO FINANCIAL STATEMENTS

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General - The financial statements include the accounts of Wisconsin Power and Light Company (WPL) which is a direct subsidiary of Alliant Energy Corporation (Alliant Energy) and is engaged principally in the generation, distribution and sale of electric energy; the purchase, distribution, transportation and sale of natural gas; and the provision of water and various other energy-related services including construction management services for wind farms. WPL's primary service territories are located in south and central Wisconsin.

The financial statements are prepared in conformity with the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its applicable Uniform System of Accounts, which differs from generally accepted accounting principles (GAAP). As required by FERC, WP&L classified certain items in the comparative Balance Sheet (primarily the components of accumulated depreciation, accumulated deferred income taxes, certain miscellaneous current and accrued liabilities, deferred debits, assets held for sale, and deferred credits) in a manner different than that required by GAAP. In accordance with FERC reporting requirements, WP&L accounts for the investment in its majority owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues and expenses of the subsidiary as required by GAAP. The preparation of the financial statements requires management to make estimates and assumptions that affect: a) the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements; and b) the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Certain prior period amounts have been reclassified on a basis consistent with the current year presentation.

Unconsolidated investments for which WPL does not control, but does have the ability to exercise significant influence over operating and financial policies (generally, 20% to 50% voting interest) as well as WPL's majority owned subsidiaries, are accounted for under the equity method of accounting. These investments are stated at acquisition cost, increased or decreased for WPL's equity in net income or loss, which is included in "Equity in earnings for subsidiary companies" in the Statement of Income for the Year, and decreased for any dividends received. Investments that do not meet the criteria for consolidation or the equity method of accounting are accounted for under the cost method.

(b) Regulation - WPL is subject to regulation under the Public Utility Holding Company Act of 1935 (PUHCA), FERC, the Public Service Commission of Wisconsin (PSCW), the U.S. Environmental Protection Agency, The Securities and Exchange Commission (SEC) and the Nuclear Regulatory Commission (NRC). WPL is also subject to regulation by various other federal, state and local agencies.

(c) Regulatory Assets and Liabilities - WPL is subject to the provisions of SFAS 71, "Accounting for the Effects of Certain Types of Regulation," which provides that rate-regulated public utilities record certain costs and credits allowed in the rate making process in different periods than for non-regulated entities. These are deferred as regulatory assets or accrued as regulatory liabilities and are recognized in the Statement of Income at the time they are reflected in rates. At Dec. 31, 2004 and 2003, WPL had $11 million and $7 million of regulatory assets that were not earning returns, respectively. At Dec. 31, regulatory assets were comprised of the following items (in millions):

	2004	2003
Minimum pension liability (Note 6(a))	**$39.4**	$--
Tax-related (Note 1(d))	**20.2**	23.4
Asset retirement obligations (Note 17)	**15.3**	8.3
Energy conservation program costs	**14.3**	21.6
Environmental-related (Note 11(e))	**12.9**	16.2
Excess allowance for funds used during construction (AFUDC) (Note 1(f))	**11.9**	12.1
Derivatives (Note 10(a))	**6.7**	3.6
Other	**18.9**	23.5
	$139.6	$108.7

WPL believes it is probable that any differences between expenses for legal asset retirement obligations (AROs) calculated under SFAS 143, "Accounting for Asset Retirement Obligations" (SFAS 143), and expenses recovered currently in rates will be recoverable in future rates, and is deferring the difference as a regulatory asset.

At Dec. 31, regulatory liabilities were comprised of the following items (in millions):

	2004	2003
Tax-related (Note 1(d))	**16.9**	17.8
Other	**5.7**	1.9
	$22.6	$19.7

WPL collects in rates future removal costs for many assets that do not have an associated legal ARO. WPL records a regulatory liability for the estimated amounts it has collected in rates for these future removal costs less amounts spent on removal activities.

(d) Income Taxes - WPL is subject to the provisions of SFAS 109, "Accounting for Income Taxes," and follows the liability method of accounting for deferred income taxes, which requires the establishment of deferred tax assets and liabilities, as appropriate, for temporary differences between the tax basis of assets and liabilities and the amounts reported in the financial statements. Deferred taxes are recorded using currently enacted tax rates.

Except as noted below, income tax expense includes provisions for deferred taxes to reflect the tax effects of temporary differences between the time when certain costs are recorded in the accounts and when they are deducted for tax return purposes. As temporary differences reverse, the related accumulated deferred income taxes are reversed to income. Investment tax credits have been deferred and are subsequently credited to income over the average lives of the related property. Other tax credits reduce income tax expense in the year claimed and are generally related to research and development.

The PSCW has allowed rate recovery of deferred taxes on all temporary differences since August 1991. WPL established a regulatory asset associated with those temporary differences occurring prior to August 1991 that will be recovered in future rates through 2007.

(e) Temporary Cash Investments - Temporary cash investments are stated at cost, which approximates market value, and are considered cash equivalents for the Comparative Balance Sheet and the Statement of Cash Flows. These investments consist of short-term liquid investments that have maturities of less than 90 days.

(f) Property, Plant and Equipment - Utility plant is recorded at original cost, which includes overhead, administrative costs and AFUDC. Ordinary retirements of utility plant and salvage value are netted and charged to accumulated depreciation upon removal from utility plant accounts and no gain or loss is recognized. Removal costs reduce the regulatory liability previously established. AFUDC recovery rates, computed in accordance with the prescribed regulatory formula, were as follows:

	2004	2003
PSCW formula - retail jurisdiction	**15.2%**	14.8%
FERC formula - wholesale jurisdiction	**12.5%**	9.5%

WPL records a regulatory asset for all retail jurisdiction construction projects equal to the difference between the AFUDC calculated in accordance with PSCW guidelines and the AFUDC authorized by FERC and amortizes the regulatory asset at a composite rate and time frame established during each rate case. The amount of AFUDC generated by equity and debt was as follows (in millions):

	2004	2003
Equity	**$3.7**	$2.9
Debt	**0.8**	1.1
	$4.5	$4.0

Electric plant in service by functional category as of Dec. 31 was as follows (in millions):

	2004	2003
Distribution	**$1,050.4**	$955.7
Generation	**995.0**	964.6
Other	**64.4**	63.9
	$2,109.8	$1,984.2

WPL uses a combination of remaining life, straight-line and sum-of-the-years-digits depreciation methods as approved by the PSCW and the ICC. The remaining depreciable life of the Kewaunee Nuclear Power Plant (Kewaunee), of which WPL is a co-owner, is based on the PSCW approved revised end-of-life of 2010. Depreciation expense related to the decommissioning of Kewaunee is discussed further in Note 11(f). The average rates of depreciation for electric and gas properties, consistent with current rate making practices, were as follows:

	2004	2003
Electric	**3.5%**	3.7%
Gas	**4.0%**	4.0%

Nuclear fuel for Kewaunee is recorded at its original cost and is amortized to expense based upon the quantity of heat produced for electric generation. This accumulated amortization assumes spent nuclear fuel will have no residual value. Estimated future disposal costs of such fuel are expensed based on kilowatt-hours (KWhs) generated.

Other property, plant and equipment is recorded at cost, the majority of which is depreciated using the straight-line method. Upon retirement or sale of property, plant and equipment, the cost and related accumulated depreciation are removed from the accounts and any gain or loss is included in the Statement of Income for the Year.

(g) Operating Revenues - Revenues from WPL are primarily from electric and natural gas sales and deliveries and are recorded under the accrual method of accounting and recognized upon delivery. WPL accrues revenues for services rendered but unbilled at month-end. WPL serves as a collection agent for sales or various other taxes and records revenues on a net basis. The revenues do not include the collection of the aforementioned taxes.

(h) Utility Fuel Cost Recovery - WPL's retail electric rates are based on annual forecasts that include fuel and purchased energy costs. Under PSCW rules, WPL can seek rate increases for increases in the cost of electric fuel and purchased energy if it experiences an increase in costs that are more than 3% higher than the estimated costs used to establish rates and must reduce rates if annual costs are more than 3% lower than the estimated costs used to establish rates. WPL's retail gas tariffs provide for subsequent adjustments to its natural gas rates for changes in the current monthly natural gas commodity price index. Also, WPL has a gas performance incentive which includes a sharing mechanism whereby 50% of all gains and losses relative to current commodity prices, as well as other benchmarks, are retained by WPL, with the remainder refunded to or recovered from customers. Recovery of capacity related charges associated with WPL's purchased-power costs are recovered from electric customers through changes in base rates.

(i) Generating Facility Outages - Operating expenses incurred during refueling outages at Kewaunee and the maintenance costs incurred during outages for WPL's various other generating facilities are expensed as incurred. The timing of the Kewaunee refueling outages during 2002 to 2004 and anticipated refueling outages for 2005 to 2007 are as follows:

2002	**2003**	**2004**	**2005**	**2006**	**2007**
None	Spring	Fall	None	Spring	Fall

(j) Derivative Financial Instruments - WPL uses derivative financial instruments to hedge exposures to fluctuations in certain commodity prices and volatility in a portion of natural gas sales volumes due to weather. WPL also utilizes derivatives to mitigate the equity price volatility associated with certain investments in equity securities. WPL does not use such instruments for speculative purposes. The fair value of all derivatives are recorded as assets or liabilities on the Comparative Balance Sheet and gains and losses related to derivatives that are designated as, and qualify as hedges, are recognized in earnings when the underlying hedged item or physical transaction is recognized in income. Gains and losses related to derivatives that do not qualify for, or are not designated in hedge relationships, are recognized in earnings immediately. Based on the fuel and natural gas cost recovery mechanisms in place, as well as other specific regulatory authorizations, changes in fair market values of WPL's derivatives generally have no impact on its results of operations, as they are generally reported as changes in regulatory assets and liabilities. WPL has some commodity purchase and sales contracts that have been designated, and qualify for, the normal purchase and sale exception and based on this designation, these contracts are not accounted for as derivative instruments.

WPL is exposed to losses related to financial instruments in the event of counterparties' non-performance. WPL has established controls to determine and monitor the creditworthiness of counterparties in order to mitigate its exposure to counterparty credit risk. WPL is not aware of any material exposure to counterparty credit risk related to its derivative financial instruments. Refer to Note 10 for further discussion of WPL's derivative financial instruments.

(k) Pension Plan - For the defined benefit pension plan sponsored by Alliant Energy Corporate Services, Inc. (Corporate Services), Alliant Energy allocates pension costs and contributions to WPL based on labor costs of plan participants and any additional minimum pension liability based on the funded status of the WPL group.

(l) Asset Valuations - Long-lived assets, excluding regulatory assets, are reviewed for possible impairment whenever events or changes in circumstances indicate the carrying value of the assets may not be recoverable. Impairment is indicated if the carrying value of an asset exceeds its undiscounted future cash flows. An impairment charge is recognized equal to the amount the carrying value exceeds the asset's fair value. The fair value is determined by the use of quoted market prices, appraisals, or the use of other valuation techniques such as expected discounted future cash flows. Assets held for sale are reviewed for possible impairment each reporting period and impairment charges are recorded if the carrying value of such asset exceeds the estimated fair value less cost to sell.

If events or circumstances indicate the carrying value of investments accounted for under the equity method of accounting may not be recoverable, potential impairment is assessed by comparing the fair value of these investments to their carrying values as well as assessing if a decline in fair value is temporary. If an impairment is indicated, a charge is recognized equal to the amount the carrying value exceeds the investment's fair value.

(m) Operating Leases - WPL has certain purchased-power agreements that are accounted for as operating leases. Costs associated with these agreements are included in FERC account 555, "Purchased power" in the Statement of Income for the Year based on monthly payments for these agreements. Monthly capacity payments related to one of these agreements is higher during the peak demand period from May 1 through Sep. 30 and lower in all other periods during each calendar year. These seasonal differences in capacity charges are consistent with market pricing and the expected usage of energy from the plant.

(2) UTILITY RATE MATTERS

In 2005, WPL received approval from the PSCW to refund $12 million in 2005 to its natural gas customers for gains realized from its gas performance incentive program. At Dec. 31, 2004, WPL reserved for all amounts related to these refunds. Refer to Note 1(h) for further discussion of WPL's fuel cost recovery.

(3) LEASES

WPL's operating lease rental expenses, which include certain purchased-power agreements, for 2004 amd 2003 were $63 million and $25 million, respectively. Contingent rentals from operating leases that were excluded from these amounts were $0.4 million and $0.9 million and $1.1 million for 2004 and 2003, respectively. At Dec. 31, 2004, WPL's future minimum operating lease payments, excluding contingent rentals, were as follows (in millions):

	2005	2006	2007	2008	2009	Thereafter	Total
Certain purchased-power agreements	$69	$70	$72	$64	$58	$177	$510
Synthetic leases	8	8	7	3	3	13	42
Other	2	2	1	1	--	1	7
	$79	$80	$80	$68	$61	$191	$559

The purchased-power agreements meeting the criteria as operating leases are such that, over the contract term, WPL has exclusive rights to all or a substantial portion of the output from a specific generating facility. The purchased-power agreements total in the previous table includes $429 million and $56 million related to the Riverside plant tolling agreement and RockGen plant purchased-power agreement, respectively. Refer to Note 18 for additional information concerning the impacts of Financial Accounting Standards Board (FASB) Interpretation No. 46R, "Consolidation of Variable Interest Entities" (FIN 46R), on these two agreements.

The synthetic leases in the previous table relate to the financing of utility railcars and a utility radio dispatch system. The entities that lease these assets to WPL do not meet the consolidation requirements per FIN46R and are not included on the Comparative Balance Sheets. WPL has guaranteed the residual value of its synthetic leases which total $8 million in the aggregate. The guarantees extend through the maturity of each respective underlying lease with remaining terms up to 11 years. Residual value guarantee amounts have been included in the previous table.

(4) SALES OF ACCOUNTS RECEIVABLE

Utility customer accounts receivable, including unbilled revenues, arise primarily from electric and natural gas sales. At Dec. 31, 2004 and 2003, WPL was serving a diversified base of residential, commercial, industrial and wholesale customers and did not have any significant concentrations of credit risk.

In March 2004, WPL discontinued its participation in a utility customer accounts receivable sale program whereby it sold a portion of its accounts receivable to a third-party financial institution on a limited recourse basis through wholly-owned and consolidated special purpose entities. Corporate Services acted as a collection agent for the buyer and received a fee for collection services. Under terms of the agreement, the third-party financial institution purchased the receivables initially for the face amount. On a monthly basis, this sales price was adjusted, resulting in payments to the third-party financial institution of an amount that varied based on interest rates and length of time the sold receivables remained outstanding. Collections on sold receivables were used to purchase additional receivables from WPL. WPL had no receivables sold and no short-term debt outstanding at the time it discontinued its participation in the program. WPL accounted for the sale of accounts receivable to the third-party financial institution as sales under SFAS 140, "Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities." The entity that purchased the receivables did not require consolidation per the guidelines of FIN 46R. Retained receivables were available to the third-party financial institution to pay any fees or expenses due it, and to absorb all credit losses incurred on any of the sold receivables.

At Dec. 31, 2004 and 2003, WPL had sold $0 and $50 million of utility customer accounts receivable, respectively. In 2004 and 2003, WPL received $30 million and $0.8 billion, respectively, in aggregate proceeds from the sale of accounts receivable. WPL used proceeds from the sale of accounts receivable and unbilled revenues to maintain flexibility in its capital structure, take advantage of favorable short-term rates and finance a portion of its long-term cash needs. WPL incurred costs associated with these sales of $0.2 million and $1.2 million in 2004 and 2003, respectively.

(5) INCOME TAXES

The components of income taxes for WPL were as follows (in millions):

	2004	2003
Current tax expense:		
Federal	**$45.2**	$29.0
State	**13.3**	15.7
Deferred tax expense (benefit):		
Federal	**9.7**	22.8
State	**0.4**	0.6
Amortization of investment tax credits	**(1.6)**	(1.6)
Research and development tax credits	**(0.7)**	(0.7)
	$66.3	$65.8

Alliant Energy files a consolidated federal income tax return. Under the terms of an agreement between Alliant Energy and its subsidiaries, including WP&L, the subsidiaries calculate their respective federal income tax provisions and make payments to or receive payments from Alliant Energy as if they were separate taxable entities.

Alliant Energy's subsidiaries calculate income tax provisions using the separate return methodology. Separate return amounts are adjusted to reflect state apportionment benefits net of federal tax and the fact that PUHCA prohibits the retention of tax benefits at the parent level. Any difference between the separate return methodology and the actual consolidated return is allocated as prescribed in Alliant Energy's tax allocation agreement. WPL realized net benefits of $1.2 million and $2.9 million related to state apportionment and allocation of parent tax benefits in 2004 and 2003, respectively.

The overall effective income tax rates shown in the following table were computed by dividing total income tax expense by income before income taxes.

	2004	2003
Statutory federal income tax rate	**35.0%**	35.0%
State income taxes, net of federal benefits	**6.2**	5.8
Research and development tax credits	**(0.4)**	(0.3)
Amortization of excess deferred taxes	**(0.5)**	(0.5)
Amortization of investment tax credits	**(0.9)**	(0.9)
Adjustment of prior period taxes	**(1.5)**	(0.8)
Other items, net	**(1.1)**	(1.9)
Overall effective income tax rate	**36.8%**	36.4%

The deferred income tax (assets) and liabilities included on the Comparative Balance Sheets at Dec. 31 arise from the following temporary differences (in millions):

	2004	2003
Property related	**$209.2**	$201.2
Investment in ATC	**14.0**	7.9
Decommissioning	**(23.5)**	(22.2)
Other	**24.6**	19.7
Total	**$224.3**	$206.6

	2003	2003
Account 190	**($83.8)**	($78.7)
Accounts 281-283	**308.1**	285.3
Total	**$224.3**	$206.6

(6) PENSION PLANS AND OTHER POSTRETIREMENT BENEFITS

Substantially all of WPL's employees are covered by several non-contributory defined benefit pension plans. Benefits are based on the employees' years of service and compensation. WPL also provides certain defined benefit postretirement health care and life benefits to eligible retirees. In general, the health care plans are contributory with participants' contributions adjusted regularly and the life insurance plans are non-contributory. The weighted-average assumptions at the measurement date of Sep. 30 were as follows (N/A=Not Applicable):

	Qualified Pension Plans		Other Postretirement Benefits	
	2004	2003	**2004**	2003
Discount rate for benefit obligations	**6%**		**6%**	6%
Discount rate for net periodic cost	**6%**	6.75%	**6%**	6.75%
Expected return on plan assets	**9%**	9%	**9%**	9%
Rate of compensation increase	**3.5%**	3.5%	**3.5%**	3.5%
Medical cost trend on covered charges:				
Initial trend rate	**N/A**	N/A	**10%**	9.5%
Ultimate trend rate	**N/A**	N/A	**5%**	5%

The expected return on plan assets was determined by analysis of forecasted asset class returns as well as actual returns for the plan over the past 10 years. An adjustment to the returns to account for active management of the assets is also made in the analysis. The obligations are viewed as long-term commitments and a long-term approach is used when determining the expected rate of return on assets, which is reviewed on an annual basis.

The components of WPL's qualified pension benefits and other postretirement benefits costs were as follows (in millions):

	Qualified Pension Benefits		Other Postretirement Benefits	
	2004	2003	**2004**	2003
Service cost	**$5.0**	$4.0	**$4.0**	$3.4
Interest cost	**11.2**	10.6	**5.4**	5.2
Expected return on plan assets	**(15.9)**	(13.5)	**(1.7)**	(1.4)
Amortization of: (*):				
Transition obligation (asset)	**--**	--	**1.1**	1.1
Prior service cost	**0.6**	0.4	**--**	--
Actuarial loss	**3.0**	3.5	**1.4**	0.8
	$3.9	$5.0	**$10.2**	$9.1

* Unrecognized net actuarial losses in excess of 10% of the projected benefit obligation and unrecognized prior service costs are amortized over the average future service lives of the participants. Unrecognized net transition obligations related to other postretirement benefits are amortized over a 20-year period ending 2012.

The pension benefits costs shown previously (and in the following tables) represent only the pension benefits costs for bargaining unit employees of WPL covered under the bargaining unit pension plan that is sponsored by WPL. The benefit obligations and assets associated with WPL's non-bargaining employees who are participants in other Alliant Energy plans are reported in Alliant Energy's Consolidated Financial Statements and are not reported previously. The pension benefits costs for WPL's non-bargaining employees who are now participants in other Alliant Energy plans were $0.5 million and $1.9 million for 2004 and 2003, respectively. In addition, Corporate Services provides services to WPL. The allocated pension benefits costs associated with these services were $2.1 million and $2.0 million for 2004 and 2003, respectively. The other postretirement benefits costs shown previously for each period (and in the following tables) represent the other postretirement benefits costs for all WPL employees. The allocated other postretirement benefits costs associated with Corporate Services for WPL were $1.6 million and $0.9 million for 2004 and 2003, respectively.

The assumed medical trend rates are critical assumptions in determining the service and interest cost and accumulated postretirement benefit obligation related to postretirement benefits costs. A 1% change in the medical trend rates for 2004, holding all other assumptions constant, would have the following effects (in millions):

	1% Increase	1% Decrease
Effect on total of service and interest cost components	$1.2	($1.1)
Effect on postretirement benefit obligation	$9.7	($8.7)

A reconciliation of the funded status of WPL's plans to the amounts recognized on the Comparative Balance Sheets at Dec. 31 was as follows (in millions):

	Qualified Pension Benefits		Other Postretirement Benefits	
	2004	2003	**2004**	2003
Change in projected benefit obligation:				
Net projected benefit obligation at beginning of year	**$181.0**	$156.0	**$93.1**	$76.6
Service cost	**5.0**	4.0	**4.0**	3.4
Interest cost	**11.2**	10.6	**5.4**	5.2
Plan participants' contributions	--	--	**1.6**	1.5
Plan amendments	**5.7**	--	--	--
Actuarial loss	**6.9**	17.8	**7.7**	11.7
Gross benefits paid	**(7.3)**	(7.4)	**(6.5)**	(5.3)
Net projected benefit obligation at end of year	**202.5**	181.0	**105.3**	93.1
Change in plan assets:				
Fair value of plan assets at beginning of year	**175.0**	153.5	**19.5**	16.7
Actual return on plan assets	**20.2**	28.9	**2.1**	2.2
Employer contributions	**5.0**	--	**4.0**	4.4
Plan participants' contributions	--	--	**1.6**	1.5
Gross benefits paid	**(7.3)**	(7.4)	**(6.5)**	(5.3)
Fair value of plan assets at end of year	**192.9**	175.0	**20.7**	19.5
Funded status at end of year	**(9.6)**	(6.0)	**(84.6)**	(73.6)
Unrecognized net actuarial loss	**62.0**	62.4	**36.4**	30.5
Unrecognized prior service cost	**8.1**	3.0	**(0.1)**	(0.1)
Unrecognized net transition obligation	--	--	**9.2**	10.3
Net amount recognized at end of year	**$60.5**	$59.4	**($39.1)**	($32.9)

Amounts recognized on the Balance Sheets consist of:				
Prepaid benefit cost	**$60.5**	$59.4	**$1.6**	$1.5
Accrued benefit cost	--	--	**(40.7)**	(34.4)
Net amount recognized at measurement date	**60.5**	59.4	**(39.1)**	(32.9)
Contributions paid after 9/30 and prior to 12/31	--	--	**0.6**	0.4
Net amount recognized at 12/31	**$60.5**	$59.4	**($38.5)**	($32.5)

In 2004, the PSCW authorized Wisconsin utilities to record the retail portion of additional minimum pension liability to "Regulatory assets" in lieu of "Accumulated other comprehensive loss" on their Balance Sheets. At Dec. 31, 2004 and 2003, Corporate Services allocated a minimum pension liability of $44 million and $34 million, respectively. Included in the following table are WPL's accumulated benefit obligations, amounts applicable to qualified pension and other postretirement benefits with accumulated benefit obligations in excess of plan assets, as well as qualified pension plans with projected benefit obligations in excess of plan assets as of the measurement date of Sep. 30 (in millions):

	Qualified Pension Benefits		Other Postretirement Benefits	
	2004	2003	**2004**	2003
Accumulated benefit obligation	**$181.8**	$165.7	**$105.3**	$93.1
Plans with accumulated benefit obligations in excess of plan assets:				
Accumulated benefit obligations	--	--	**103.6**	91.5
Fair value of plan assets	--	--	**17.3**	16.3
Plans with projected benefit obligations in excess of plan assets:				
Projected benefit obligations	**202.5**	181.0	**N/A**	N/A
Fair value of plan assets	**192.9**	175.0	**N/A**	N/A

WPL's net periodic benefit cost is primarily included in "Operation Expenses" in the Statement of Income for the Year. WPL calculates the fair value of plan assets by using the straight market value of assets approach.

Postretirement benefit plans are funded via specific assets within certain retirement plans (401(h) assets) as well as a Voluntary Employees' Beneficiary Association (VEBA) trust. The asset allocation of the 401(h) assets mirror the qualified pension plan assets and the asset allocation of the VEBA trust are reflected in the following table under "Other Postretirement Plans." The asset allocation for WPL's qualified pension and other postretirement benefit plans at Sep. 30, 2004 and 2003, and the qualified pension plan target allocation for 2004 were as follows:

	Qualified Pension Plans			Other Postretirement Plans	
	Target Allocation	Percentage of Plan Assets at Sep. 30		Percentage of Plan Assets at Sep. 30	
Asset Category	2004	2004	2003	2004	2003
Equity securities	65-75%	73%	61%	10%	15%
Debt securities	20-35%	27%	33%	20%	33%
Other	0-5%	--	6%	70%	52%
		100%	100%	100%	100%

WPL's plan assets are managed by outside investment managers. WPL's investment strategy and its policies employed with respect to pension and postretirement assets is to combine both preservation of principal and prudent and reasonable risk-taking to protect the integrity of the assets in meeting the obligations to the participants while achieving the optimal return possible over the long-term. It is recognized that risk and volatility are present to some degree with all types of investments; however, high levels of risk are minimized at the total fund level. This is accomplished through diversification by asset class, number of investments, and sector and industry limits when applicable.

For the pension plans, the mix among asset classes is controlled by long-term asset allocation targets. The assets are viewed as long-term with moderate liquidity needs. Historical performance results and future expectations suggest that equity securities will provide higher total investment returns than debt securities over a long-term investment horizon. Consistent with the goals to maximize returns and minimize risk over the long-term, the pension plans have a long-term investment posture more heavily weighted towards equity holdings. The asset allocation mix is monitored quarterly and appropriate action is taken as needed to rebalance the assets within the prescribed range. Assets related to postretirement plans are viewed as long-term. A mix of both equity and debt securities are utilized to maximize returns and minimize risk over the long-term. Prohibited investment vehicles related to the pension and postretirement plans include, but may not be limited to, direct ownership of real estate, real estate investment trusts, options and futures unless specifically approved, margin trading, oil and gas limited partnerships, commodities, short selling and securities of the managers' firms or affiliate firms.

WPL estimates that funding for the qualified pension and postretirement benefit plans for 2005 will be $0 and approximately $4 million, respectively.

The expected benefit payments and Medicare subsidies, which reflect expected future service, as appropriate, are as follows:

	2005	2006	2007	2008	2009	2010 - 2014
Pension benefits	$7.4	$7.4	$7.6	$7.8	$8.3	$54.8
Other benefits	7.5	7.1	7.4	7.9	8.5	53.4
Medicare subsidies	--	(0.6)	(0.6)	(0.7)	(0.7)	(4.3)
	$14.9	$13.9	$14.4	$15.0	$16.1	$103.9

In 2004, WPL adopted FASB Staff Position No. SFAS 106-2, "Accounting and Disclosure Requirements Related to the Medicare Prescription Drug, Improvement and Modernization Act of 2003." The U.S. Department of Health and Human Services recently provided initial guidance regarding actuarial equivalence. Additional guidance and clarifications are expected to be provided in the future. WPL believes that a substantial portion of its postretirement medical plans will be actuarially equivalent to the Medicare Prescription Drug Plan. WPL anticipates continuing its current prescription drug coverage for currently covered retirees and therefore should be eligible for the subsidy available from Medicare. The estimated reductions in WPL's 2004 other postretirement benefits costs and accumulated projected benefit obligation were $1 million and $7 million, respectively.

Alliant Energy sponsors several non-qualified pension plans that cover certain current and former key employees. The pension expense allocated to WPL for these plans was $1.8 million and $1.7 million in 2004 and 2003, respectively. WPL has various life insurance policies that cover certain key employees and directors. At both Dec. 31, 2004 and 2003, the cash surrender value of these investments was $11 million. A significant number of WPL employees also participate in defined contribution pension plans (401(k) plans). WPL's contributions to the plans, which are based on the participants' level of contribution, were $2.3 million and $2.1 million in 2004 and 2003, respectively.

(7) COMMON AND PREFERRED STOCK

(a) Common Stock - WPL has dividend payment restrictions based on its respective bond indentures, the terms of its outstanding preferred stock and state regulatory limitations. In its December 2003 rate order, the PSCW stated WPL may not pay annual common stock dividends, including pass-through of subsidiary dividends, in excess of $89 million to Alliant Energy if WPL's actual average common equity ratio, on a regulatory financial basis, is or will fall below the authorized level of 54.01%. As of Dec. 31, 2004, WPL was in compliance with all such dividend restrictions.

(b) Preferred Stock - The carrying value of WPL's cumulative preferred stock at both Dec. 31, 2004 and 2003 was $60 million. The

fair value, based upon the market yield of similar securities and quoted market prices, at Dec. 31, 2004 and 2003 was $55 million $53 million, respectively.

(8) DEBT

(a) Short-Term Debt - To provide short-term borrowing flexibility and security for commercial paper outstanding, WPL maintains committed bank lines of credit, which require a fee. At Dec. 31, 2004, WPL's short term borrowing arrangements included a $250 million revolving credit facility. The facility is designed to be a five-year facility with the length of the facility subject to various regulatory approvals given the term is longer than a 364-day facility. Information regarding commercial paper issued under the facility was as follows (dollars in millions):

	2004	2003
At Dec. 31:		
Commercial paper outstanding	**$47.0**	$--
Average discount rates - commercial paper	**2.3%**	N/A
For the year ended:		
Average amount of total short-term debt (based on daily outstanding balances)	**$12.8**	$29.8
Average interest rates - total short-term debt	**1.4%**	1.4%

(b) Long-Term Debt - WPL's First Mortgage Bonds are secured by substantially all of its utility plant. WPL also maintains indentures related to the issuance of unsecured debt securities. WPL's debt maturities for 2005 to 2009 are $88 million, $0, $105 million, $60 million, and $0, respectively. The carrying value of WPL's long-term debt (including current maturities and variable rate demand bonds) at Dec. 31, 2004 and 2003 was $491 million and $454 million, respectively. The fair value, based upon the market yield of similar securities and quoted market prices, at Dec. 31, 2004 and 2003 was $532 million and $494 million, respectively. WPL's unamortized debt issuance costs were $4.0 million and $4.2 million at Dec. 31, 2004 and 2003, respectively.

In August 2004, WPL issued $100 million of 6.25% senior debentures due 2034 and used the proceeds to repay short-term debt, including $62 million incurred in connection with the repayment at maturity of 7.25% first mortgage bonds in June 2004, and for general corporate purposes.

(9) INVESTMENTS AND ESTIMATED FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying amount of WPL's current assets and current liabilities approximates fair value because of the short maturity of such financial instruments. Since WPL is subject to regulation, any gains or losses related to the difference between the carrying amount and the fair value of its financial instruments may not be realized by WPL. Information relating to various investments held by WPL at Dec. 31 that are marked-to-market as a result of SFAS 115, "Accounting for Certain Investments in Debt and Equity Securities," (SFAS 115) was as follows (in millions):

	2004		2003	
	Carrying/Fair Value	**Unrealized Gains, Net of Tax**	Carrying/ Fair Value	Unrealized Gains, Net of Tax
Available-for-sale securities:				
Nuclear decommissioning trust funds:				
Debt securities	**$21.0**	**$0.7**	$136.9	$3.3
Equity securities	**51.3**	**13.0**	96.8	18.6
Total	**$72.3**	**$13.7**	$233.7	$21.9

In accordance with SFAS 115, the carrying values of the investments are adjusted to estimated fair value based upon market values at the end of each quarter. Changes in fair value of investments designated as available-for-sale securities are reported in other comprehensive income, and impact current earnings when gains or losses are realized through sale or if a decline in value is determined to be "other-than-temporary." Changes in fair value of investments designated as trading securities are reflected in earnings in the "Interest income and other" line in the Statement of Income for the Year.

Refer to Notes 7(b), 8(b) and 10(a) for information regarding the fair values of preferred stock, long-term debt and derivatives, respectively.

Nuclear Decommissioning Trust Funds - At Dec. 31, 2004, $0.2 million, $3.1 million and $17.7 million of the debt securities mature in 2005-2009, 2010-2019 and 2020-2040, respectively. The fair value of the nuclear decommissioning trust funds, as reported by the trustee, was adjusted for the tax effect of unrealized gains and losses. Net unrealized holding gains were recorded as part of regulatory liabilities or as an offset to regulatory assets related to AROs. The funds realized pre-tax gains (losses) from the sales of securities of $12 million and ($6) million in 2004 and 2003, respectively (cost of the investments based on specific identification was $1.1 billion and $334 million and pre-tax proceeds from the sales were $1.1 billion and $328 million, respectively). In January 2004, WPL liquidated all of the qualified decommissioning assets into money market funds as a result of the anticipated Kewaunee sale and at Dec. 31, 2004, the value of the qualified decommissioning assets was $171 million.

Unconsolidated Equity Investments - At Dec. 31, 2004 and 2003, WPL had $154 million and $133 million of investments in equity method investees, respectively, consisting of a 24% ownership interest in ATC (carrying value of $141 million at Dec. 31, 2004) and a 50% ownership interest in Wisconsin River Power Company (carrying value of $13 million at Dec. 31, 2004), respectively. Summary financial information from the financial statements of these investments is as follows (in millions):

	2004	2003
Operating revenues	**$270.3**	$232.3
Operating income	**107.1**	87.7
Net income	**90.5**	72.1
As of Dec. 31:		
Current assets	**39.1**	41.5
Non-current assets	**1,176.6**	947.2
Current liabilities	**194.5**	67.9
Non-current liabilities	**457.7**	14.6

ATC - Pursuant to various agreements, WPL receives a range of transmission services from ATC. WPL provides operation, maintenance, and construction services to ATC. WPL and ATC also bill each other for use of shared facilities owned by each party. ATC billed WPL $48 million and $41 million in 2004 and 2003, respectively. WPL billed ATC $13 million and $12 million in 2004 and 2003, respectively. At Dec. 31, 2004 and 2003, WPL owed ATC net amounts of $2.9 million and $2.7 million, respectively.

Nuclear Management Co., LLC (NMC) - WPL receives services from NMC for the management and operation of Kewaunee. NMC billed WPL indirectly through Wisconsin Public Service Corporation (WPSC) $34 million and $33 million in 2004 and 2003, respectively, for its allocated portion for Kewaunee.

(10) DERIVATIVE FINANCIAL INSTRUMENTS

(a) Accounting for Derivative Instruments and Hedging Activities - WPL records derivative instruments at fair value on the balance sheet as assets or liabilities and changes in the derivatives' fair values are generally recorded as regulatory assets or liabilities. At Dec. 31, 2004 and 2003, WP&L had $4.7 million and $1.3 million of derivative assets included in "Derivative Instrument Assets" and $6.7 million and $3.6 million of derivative liabilities included in "Derivative Instrument Liabilities-Hedges" on the Comparative

Balance Sheets, respectively.

WPL's derivatives that were not designated in hedge relationships during 2004 and/or 2003 included coal and gas contracts. Coal and gas contracts that do not qualify for the normal purchase and sale exception were used to manage the price of anticipated purchases and sales.

(b) Weather Derivatives - WPL uses weather derivatives to reduce the impact of weather volatility on its natural gas sales volumes. In 2004 and 2003, Corporate Services, as agent for WPL, entered into non-exchange traded options based on heating degree days in which Corporate Services receives payment from the counterparty if actual heating degree days are less than the heating degree days specified in the contract. Corporate Services paid premiums to enter into these contracts, which are amortized to expense over the contract period. WPL has used the intrinsic value method to account for these weather derivatives. Information relating to these weather derivatives was as follows (in millions):

	2004	2003
Premiums paid	**$1.2**	$0.9
Premiums amortized to expense	**1.0**	0.9
Gains (losses)	--	0.8

WPL's ratepayers do not pay any of the premiums nor do they share in the gains/losses realized from the weather hedges.

(11) COMMITMENTS AND CONTINGENCIES

(a) Construction and Acquisition Expenditures - WPL has made certain commitments in connection with its 2005 capital expenditures.

(b) Purchase Obligations - Alliant Energy, through its subsidiaries Corporate Services, Interstate Power and Light Company (IPL) and WPL, has entered into purchased-power, coal and natural gas supply, transportation and storage contracts. Certain purchased-power commitments are considered operating leases and are therefore not included here, but are included in Note 3. Based on the System Coordination and Operating Agreement, Alliant Energy annually allocates purchased-power contracts to IPL and WPL, based on various factors such as resource mix, load growth and resource availability. The amounts in the following table reflect these allocated contracts. However, for 2005, system-wide purchased-power contracts of $85.9 million (1.7 million megawatt-hours (MWhs)) have not yet been directly assigned to IPL and WPL since the specific needs of each utility are not yet known. Refer to Note 19 for additional information. Coal contract quantities are directly assigned to specific generating stations at WPL based on various factors including projected heat input requirements, combustion compatibility and efficiency. In addition, WPL enters into specific coal transportation contracts for its generating stations. The amounts in the following table reflect these directly assigned coal and corresponding coal transportation contracts. In addition, Corporate Services entered into system-wide coal contracts of $74.7 million (10.6 million tons), $48.7 million (7.4 million tons), $24.0 million (3.8 million tons), $12.2 million (1.8 million tons) and $2.8 million (0.4 million tons), respectively, on behalf of IPL and WPL for 2005 to 2009 to allow flexibility for the changing needs of the quantity of coal consumed by each. These contracts have not yet been directly assigned to IPL and WPL since the specific needs of each utility are not yet known. At Dec. 31, 2004, WPL's minimum commitments were as follows (dollars and dekatherms (Dths) in millions; MWhs and tons in thousands):

	Purchased-power		Coal		Natural gas	
	Dollars	MWhs	Dollars	Tons	Dollars	Dths
2005	$6.0	--	$8.0	--	$114.4	15
2006	3.2	--	8.0	--	50.0	4
2007	3.2	--	8.0	--	20.9	--
2008	3.2	--	6.2	--	15.8	--
2009	3.2	--	6.2	--	15.7	--
Thereafter	10.6	--	31.2	--	22.2	--

Also, at Dec. 31, 2004, WPL's other purchase obligations, which represent individual commitments incurred during the normal course of business which exceeded $1.0 million at Dec. 31, 2004, were $9 million for 2005. This excludes lease obligations which are included in Note 3.

(c) Legal Proceedings - WPL is involved in legal and administrative proceedings before various courts and agencies with respect to matters arising in the ordinary course of business. Although unable to predict the outcome of these matters, WPL believes that appropriate reserves have been established and final disposition of these actions will not have a material adverse effect on its financial condition or results of operations.

(d) Guarantees - Refer to Note 3 for discussion of WPL's residual value guarantees of its synthetic leases.

(e) Environmental Liabilities - WPL had recorded the following environmental liabilities at Dec. 31 (in millions):

	2004	2003
Manufactured gas plant (MGP) sites	**$5.2**	$5.4
Other	**1.3**	2.0
	$6.5	$7.4

MGP Sites - WPL has current or previous ownership interests in 14 sites previously associated with the production of gas for which it may be liable for investigation, remediation and monitoring costs relating to the sites. WPL has received letters from state environmental agencies requiring no further action at six sites. WPL is working pursuant to the requirements of various federal and state agencies to investigate, mitigate, prevent and remediate, where necessary, the environmental impacts to property, including natural resources, at and around the sites in order to protect public health and the environment.

WPL records environmental liabilities based upon periodic studies, most recently updated in the third quarter of 2004, related to the MGP sites. Such amounts are based on the best current estimate of the remaining amount to be incurred for investigation, remediation and monitoring costs for those sites where the investigation process has been or is substantially completed, and the minimum of the estimated cost range for those sites where the investigation is in its earlier stages. It is possible that future cost estimates will be greater than current estimates as the investigation process proceeds and as additional facts become known. The amounts recognized as liabilities are reduced for expenditures made and are adjusted as further information develops or circumstances change. Costs of future expenditures for environmental remediation obligations are not discounted to their fair value. Management currently estimates the range of remaining costs to be incurred for the investigation, remediation and monitoring of WPL's sites to be $5 million to $7 million.

Under the current rate making treatment approved by the PSCW, the MGP expenditures of WPL, net of any insurance proceeds, are deferred and collected from gas customers over a five-year period after new rates are implemented. Regulatory assets have been recorded by WPL, which reflect the probable future rate recovery, where applicable. Considering the current rate treatment, and assuming no material change therein, WPL believes that the clean-up costs incurred for these MGP sites will not have a material adverse effect on its financial conditions or results of operations. Settlement has been reached with all of WPL's insurance carriers regarding reimbursement for its MGP-related costs.

(f) Decommissioning of Kewaunee - Decommissioning expense is included in "Depreciation Expense" in the Statement of Income for the Year of and the cumulative amount is included in "Accumulated Depreciation" or, for AROs, is netted in "Regulatory assets" on the Comparative Balance Sheet. The PSCW and the FERC, in orders effective Jan. 1, 2002 and Jan. 1, 2005, respectively, eliminated WPL's recovery from customers for the cost to decommission Kewaunee, due to the current funded status and the proposed sale of Kewaunee. Additional information relating to the decommissioning of Kewaunee is as follows (dollars in millions):

WPL's share of estimated decommissioning cost	$243.2
Year dollars in	2004
Method to develop estimate	Site-specific study
Assumptions relating to current rate recovery amounts (1):	
Annual inflation rate	6.50%
Decommissioning method	Prompt dismantling and removal
Year decommissioning to commence	2013
After-tax return on external investments:	
Qualified	6.12%

Non-qualified	5.14%
External trust fund balance at Dec. 31, 2004	$243.2
After-tax earnings on external trust funds in 2004	$14.8

(1) Information for Kewaunee is related to WPL's most recent FERC order (prior to the elimination of cost recovery for Kewaunee).

The earnings for WPL accumulate in the external trust fund balance and as an offset to regulatory assets for ARO related earnings or regulatory liabilities for non-ARO related earnings. Refer to Note 13 for information regarding the proposed sale of WPL's interest in Kewaunee and Note 14 for information related to the impact of SFAS 143.

(g) Credit Risk - WPL has limited credit exposure from electric and natural gas sales and non-performance of contractual obligations by its counterparties. WPL maintains credit risk oversight and sets limits and policies with regards to its counterparties, which management believes minimizes its overall credit risk exposure. However, there is no assurance that such policies will protect WPL against all losses from non-performance by counterparties.

(h) Nuclear Liability/Insurance - Liability for nuclear accidents is governed by the Price-Anderson Act of 1988 as amended, which sets a statutory limit of $10.8 billion for liability to the public for a single nuclear power plant incident and requires nuclear power plant operators to provide financial protection for this amount. Financial protection for a nuclear incident is provided through a combination of liability insurance ($300 million) and industry-wide retrospective payment plans ($10.5 billion). Under the industry-wide plan, the owners of each operating licensed nuclear reactor in the U.S. are subject to an assessment in the event of a nuclear incident at any nuclear plant in the U.S. Based on its ownership in Kewaunee, WPL could be assessed a maximum of $41 million per nuclear incident, if losses related to the incident exceeded $300 million.

(12) JOINTLY-OWNED ELECTRIC UTILITY PLANT

Under joint ownership agreements with other Wisconsin utilities, WPL has undivided ownership interests in jointly-owned electric generating stations. Each of the respective owners is responsible for the financing of its portion of the construction costs. KWh generation and operating expenses are divided on the same basis as ownership with each owner reflecting its respective costs in the Statement of Income for the Year. Information relative to WPL's ownership interest in these facilities at Dec. 31, 2004 was as follows (dollars in millions):

	Fuel Type	Ownership Interest %	Plant in Service	Accumulated Provision for Depreciation	Construction Work In Progress
Edgewater Unit 5	Coal	75.0	$238.3	$127.7	$1.3
Columbia Energy Center	Coal	46.2	195.5	121.0	9.6
Kewaunee	Nuclear	41.0	204.4	145.7	12.5
Edgewater Unit 4	Coal	68.2	71.1	41.9	0.9
			$709.3	$436.3	$24.3

Refer to Note 13 for information regarding the proposed sale of WPL's interest in Kewaunee.

(13) PROPOSED SALE OF WP'S INTEREST IN KEWAUNEE

WPL has signed a definative agreement to sell its 41% ownership interest in Kewaunee to a subsidiary of Dominiun Resources, Inc. (Dominion).

WPL anticipates it will receive approximately $90 million in cash and retain ownership of the trust assets contained in one of the two decommissioning funds it established to cover the eventual decommissioning of Kewaunee. The fund that WPL will retain had an after-tax value of $72 million as of Dec. 31, 2004. Dominion will assume responsibility for the eventual decommissioning of Kewaunee and will receive WPL's qualified decommissioning trust assets, which had an after-tax value of $171 million as of Dec. 31, 2004. The cash proceeds, after certain transaction costs, from the sale are expected to slightly exceed WPL's carrying value of the assets being sold. WPL has requested deferral of any gain and related costs from the PSCW. Because any gain realized and the retained decommissioning fund will likely be returned to customers in future rate filings, WPL does not expect this transaction will have a significant impact on its operating results. As of Dec. 31, 2004, WPL's share of the carrying value of the assets and liabilities included within the sale agreement was as follows (in millions):

Assets:		Liabilities:	
Investments	$171	AROs	$200
Property, plant and equipment, net *	88	Regulatory liabilities	(7)
Other	18		$193
	$277		

* Includes nuclear fuel, net of amortization

At the closing of the sale, WPL will enter into a long-term purchased-power agreement with Dominion to purchase energy and capacity equivalent to the amounts received had current ownership continued. The purchased-power agreement will extend through 2013 when Kewaunee's current operating license will expire. In April 2004, WPL entered into an exclusivity agreement with Dominion. Under this agreement, if Dominion decides to extend the operating license of Kewaunee, Dominion must negotiate only with WPL and WPSC for new purchased-power agreements for their respective share of the plant output that would extend beyond Kewaunee's current operating license termination date. The exclusivity period will start on the closing date of the sale and will extend through Dec. 21, 2011.

(14) ASSET RETIREMENT OBLIGATIONS (AROs)

WPL adopted SFAS 143 on Jan. 1, 2003, which provides accounting and disclosure requirements for AROs associated with long-lived assets. SFAS 143 requires that when an asset is placed in service the present value of retirement costs for which WPL has a legal obligation must be recorded as liabilities with an equivalent amount added to the asset cost. The liability is accreted to its present value each period and the capitalized cost is depreciated over the useful life of the related asset. Upon settlement of the liability, an entity settles the obligation for its recorded amount or incurs a gain or loss.

The scope of SFAS 143 as it relates to WPL primarily includes decommissioning costs for Kewaunee. The differences between the estimated decommissioning costs disclosed in Note 11(f) for Kewaunee and the recorded SFAS 143 liability are primarily related to fuel management costs, non-nuclear demolition costs and the timing of future cash flows. It also applies to a smaller extent to the removal, closure or dismantlement of several other assets including, but not limited to, active ash landfills, water intake facilities, underground storage tanks, groundwater wells, distribution equipment, easements, leases and the dismantlement of certain hydro facilities. Other than Kewaunee, WPL's current AROs are not significant. Refer to Note 14 for information regarding the proposed sale of WPL's interest in Kewaunee. A reconciliation of the changes in the AROs is depicted below (in millions):

Balance at Jan. 1, 2004	$187.4
Accretion expense	13.5
Balance at Dec. 31, 2004	$200.9

Upon adoption of SFAS 143 on Jan. 1, 2003, WPL recorded AROs of $175.0 million.

(15) RELATED PARTIES

WPL and IPL are parties to a System Coordination and Operating Agreement. The agreement, which has been approved by FERC, provides a contractual basis for coordinated planning, construction, operation and maintenance of the interconnected electric generation and transmission (IPL only) systems of WPL and IPL. In addition, the agreement allows the interconnected system to be operated as a single entity with off-system capacity sales and purchases made to market excess system capability or to meet system capability deficiencies. Such sales and purchases are allocated among WPL and IPL based on procedures included in the agreement. The sales amounts allocated to WPL were $25 million and $42 million for 2004 and 2003, respectively. The purchases allocated to WPL were $279 million and $229 million for 2004 and 2003, respectively. The procedures were approved by both FERC and all state regulatory bodies having jurisdiction over these sales. Under the agreement, WPL and IPL are fully reimbursed for any generation expense incurred to support the sale to an affiliate or to a non-affiliate. Any margins on sales to non-affiliates are distributed to WPL and IPL in proportion to each utility's share of electric production at the time of the sale.

Pursuant to a service agreement approved by the Securities and Exchange Commission under PUHCA, WPL receives various administrative and general services from an affiliate, Corporate Services. These services are billed to WPL at cost based on payroll and other expenses incurred by Corporate Services for the benefit of WPL. These costs totaled $129 million and $125 million for 2004 and 2003, respectively, and consisted primarily of employee compensation, benefits and fees associated with various professional

services. At Dec. 31, 2004 and 2003, WPL had a net intercompany payable to Corporate Services of $31 million and $36 million, respectively.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.

2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.

3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Quarter/Year				
2	Preceding Quarter/Year Reclassification from Account 219 to Net Income				
3	Preceding Quarter/Year Changes in Fair Value		20,234,763		
4	Total (lines 2 and 3)		20,234,763		
5	Balance of Account 219 at End of Preceding Quarter/Year / Beginning of		20,234,763		
6	Current Quarter/Year Reclassifications from Account 219 to Net Income				
7	Current Quarter/Year Changes in Fair Value		(17,482,002)		
8	Total (lines 6 and 7)		(17,482,002)		
9	Balance of Account 219 at End of Current Quarter/Year		2,752,761		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 72) (i)	Total Comprehensive Income (j)
1					
2					
3			20,234,763		
4			20,234,763		20,234,763
5			20,234,763		
6					
7			(17,482,002)		
8			(17,482,002)	113,701,874	96,219,872
9			2,752,761		

FOOTNOTE DATA

Schedule Page: 122(a)(b) Line No.: 7 Column: c

In a 2004 order, the PSCW authorized all Wisconsin utilities to record a regulatory asset in lieu of a debit to Other Comprehensive Income (OCI) associated with recording an additional minimum liability. At December, 31, 2004, the company had to record an additional minimum liability of $44 million. In acordance with the PSCW order the retail portion of the additional minimum liability was recorded as a regulatory asset. The remaining wholesale portion of the additional minimum liability ($2.8 million post-tax) remains classified in the OCI as of December 31, 2004.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (f) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	2,445,757,781	1,927,169,378
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	224,508,289	182,623,598
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	2,670,266,070	2,109,792,976
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress	76,491,553	64,264,493
12	Acquisition Adjustments		
13	Total Utility Plant (8 thru 12)	2,746,757,623	2,174,057,469
14	Accum Prov for Depr, Amort, & Depl	1,384,010,435	1,051,293,298
15	Net Utility Plant (13 less 14)	1,362,747,188	1,122,764,171
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,383,842,141	1,051,125,004
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	168,294	168,294
22	Total In Service (18 thru 21)	1,384,010,435	1,051,293,298
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)	1,384,010,435	1,051,293,298

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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

Gas (d)	Other (Specify) *Water* (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
279,736,024	5,705,823			233,146,556	3
					4
					5
24,409,716	149,626			17,325,349	6
					7
304,145,740	5,855,449			250,471,905	8
					9
					10
3,506,946	1,925,250			6,794,864	11
					12
307,652,686	7,780,699			257,266,769	13
155,414,279	2,425,035			174,877,823	14
152,238,407	5,355,664			82,388,946	15
					16
					17
155,414,279	2,425,035			174,877,823	18
					19
					20
					21
155,414,279	2,425,035			174,877,823	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
155,414,279	2,425,035			174,877,823	33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	1,982,549	2,106,980
3	Nuclear Materials	-1,982,549	-2,106,980
4	Allowance for Funds Used during Construction		
5	(Other Overhead Construction Costs, provide details in footnote)		
6	SUBTOTAL (Total 2 thru 5)		
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)	3,323,322	-252,285
9	In Reactor (120.3)	23,303,704	531,526
10	SUBTOTAL (Total 8 & 9)	26,627,026	
11	Spent Nuclear Fuel (120.4)	171,252,965	8,147,445
12	Nuclear Fuel Under Capital Leases (120.6)		
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	183,754,730	
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	14,125,261	
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 (provide details in footnote):		
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/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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
		4,089,529	2
		-4,089,529	3
			4
			5
			6
			7
		3,071,037	8
		23,835,230	9
		26,906,267	10
		179,400,410	11
			12
-5,479,340		189,234,070	13
		17,072,607	14
			15
			16
			17
			18
			19
			20
			21
			22

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
6. 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)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	51,050	
3	(302) Franchises and Consents	2,065,840	65,942
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	2,116,890	65,942
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	6,183,491	32,671
9	(311) Structures and Improvements	88,530,749	461,140
10	(312) Boiler Plant Equipment	428,248,496	16,006,069
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	100,844,462	1,858,064
13	(315) Accessory Electric Equipment	35,257,325	504,267
14	(316) Misc. Power Plant Equipment	23,214,776	1,588,434
15	(317) Asset Retirement Costs for Steam Production	79,157	45,456
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	682,358,456	20,496,101
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights	434,159	
19	(321) Structures and Improvements	22,330,641	75,358
20	(322) Reactor Plant Equipment	100,043,384	9,632,304
21	(323) Turbogenerator Units	21,016,842	
22	(324) Accessory Electric Equipment	16,004,771	1,537
23	(325) Misc. Power Plant Equipment	10,971,072	575,487
24	(326) Asset Retirement Costs for Nuclear Production	24,125,000	
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	194,925,869	10,284,686
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	1,218,912	
28	(331) Structures and Improvements	1,051,657	143,839
29	(332) Reservoirs, Dams, and Waterways	4,086,230	
30	(333) Water Wheels, Turbines, and Generators	2,028,377	
31	(334) Accessory Electric Equipment	2,764,149	
32	(335) Misc. Power PLant Equipment	851,807	52,033
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	12,001,132	195,872
36	D. Other Production Plant		
37	(340) Land and Land Rights	496,855	29,462
38	(341) Structures and Improvements	1,889,725	1,487
39	(342) Fuel Holders, Products, and Accessories	4,347,861	16,708
40	(343) Prime Movers	44,290,803	9,560,037
41	(344) Generators	14,608,770	1,574,605
42	(345) Accessory Electric Equipment	8,995,521	1,434
43	(346) Misc. Power Plant Equipment	704,375	50,824

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

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 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.

7. 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.

8. 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.

9. 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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			51,050		2
			2,131,782		3
					4
			2,182,832		5
					6
					7
51,507			6,164,655		8
56,190			88,935,699		9
4,856,300			439,398,265		10
					11
2,222,541			100,479,985		12
35,751			35,725,841		13
342,848			24,460,362		14
			124,613		15
7,565,137			695,289,420		16
					17
			434,159		18
297,520			22,108,479		19
3,249,647			106,426,041		20
33,724			20,983,118		21
88,894			15,917,414		22
381,174			11,165,385		23
			24,125,000		24
4,050,959			201,159,596		25
					26
			1,218,912		27
8,885			1,186,611		28
			4,086,230		29
			2,028,377		30
			2,764,149		31
			903,840		32
					33
					34
8,885			12,188,119		35
					36
			526,317		37
			1,891,212		38
72,669			4,291,900		39
			53,850,840		40
78,899			16,104,476		41
			8,996,955		42
13,913			741,286		43

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	75,333,910	11,234,557
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	964,619,367	42,211,216
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements		
50	(353) Station Equipment		
51	(354) Towers and Fixtures		
52	(355) Poles and Fixtures		
53	(356) Overhead Conductors and Devices		
54	(357) Underground Conduit		
55	(358) Underground Conductors and Devices		
56	(359) Roads and Trails		
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)		
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	4,617,327	1,070,704
61	(361) Structures and Improvements	7,566,593	2,566,064
62	(362) Station Equipment	107,544,108	9,309,628
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	177,881,705	21,125,927
65	(365) Overhead Conductors and Devices	201,257,348	46,836,956
66	(366) Underground Conduit	18,122,687	1,331,732
67	(367) Underground Conductors and Devices	153,603,622	1,494,101
68	(368) Line Transformers	151,109,547	14,971,394
69	(369) Services	75,480,212	36,918
70	(370) Meters	41,341,511	2,490,564
71	(371) Installations on Customer Premises	5,087,018	
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	12,113,042	345,893
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	955,724,720	101,579,881
76	5. GENERAL PLANT		
77	(389) Land and Land Rights	233,172	
78	(390) Structures and Improvements	3,757,631	144,277
79	(391) Office Furniture and Equipment	26,639,440	891,118
80	(392) Transportation Equipment	22,732,242	4,939,900
81	(393) Stores Equipment		
82	(394) Tools, Shop and Garage Equipment	4,063,486	378,613
83	(395) Laboratory Equipment	2,050,396	
84	(396) Power Operated Equipment	1,760,801	744,211
85	(397) Communication Equipment	419,680	
86	(398) Miscellaneous Equipment	128,160	
87	SUBTOTAL (Enter Total of lines 77 thru 86)	61,785,008	7,098,119
88	(399) Other Tangible Property		
89	(399.1) Asset Retirement Costs for General Plant		
90	TOTAL General Plant (Enter Total of lines 87, 88 and 89)	61,785,008	7,098,119
91	TOTAL (Accounts 101 and 106)	1,984,245,985	150,955,158
92	(102) Electric Plant Purchased (See Instr. 8)		
93	(Less) (102) Electric Plant Sold (See Instr. 8)		
94	(103) Experimental Plant Unclassified		
95	TOTAL Electric Plant in Service (Enter Total of lines 91 thru 94)	1,984,245,985	150,955,158

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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.
					44
165,481			86,402,986		45
11,790,462			995,040,121		46
					47
					48
					49
					50
					51
					52
					53
					54
					55
					56
					57
					58
					59
			5,688,031		60
			10,132,657		61
61,294			116,792,442		62
					63
274,616		-1,281,871	197,451,145		64
2,110,966		1,281,871	247,265,209		65
103,238			19,351,181		66
1,608,311		5,480	153,494,892		67
2,268,010			163,812,931		68
			75,517,130		69
465,726		48,217	43,414,566		70
			5,087,018		71
					72
57,214			12,401,721		73
					74
6,949,375		53,697	1,050,408,923		75
					76
			233,172		77
			3,901,908		78
1,752,436			25,778,122		79
3,436,406			24,235,736		80
					81
357,338			4,084,761		82
766,567			1,283,829		83
268,192			2,236,820		84
141,088			278,592		85
			128,160		86
6,722,027			62,161,100		87
					88
					89
6,722,027			62,161,100		90
25,461,864		53,697	2,109,792,976		91
					92
					93
					94
25,461,864		53,697	2,109,792,976		95

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	023179 0120002096 REACTOR VESSEL HEAD	7,467,095
2	031707 SFL 2 CAP TURB & COMP REPAIR	3,018,242
3	008474 Transformers - WPL	2,593,440
4	008375 0120001986PLANT/SIMULATOR PPCS	2,446,360
5	023634 COL 2 CAP CI DIST CNTRL SYST	2,128,496
6	014465 RIV #16154 ADDING 2ND 69/12.47	1,620,025
7	027639 NED 12 CAP CI CRUSHER STUDY	1,392,235
8	004640 GMS HARDWARE	1,324,249
9	032067 KEW CAP 0120004067 DP INDT	1,131,966
10	028232 COL 2 CAP REHEATER REPLACEMT	1,069,373
11	027880 KEW CAP 0040003019 PPCS SW	935,364
12	014197 ROR 1&2 CAP RQ METERING	782,406
13	004134 BEP #16308 CONSTRUCT 115/12.4K	750,402
14	004382 CTH JG & BLUE VALLEY RURAL RBL	729,215
15	023567 EDG 5 CAP CI DCS UPGRADE 1	725,570
16	022037 PLV #16112 PLEASANT VIEW ADD 1	678,689
17	028852 COL 2 CAP CI AIRFLOW	602,519
18	005214 PWB 3 - CTH N 5.0 MI RBLD	521,775
19	015127 RIV-N. 7TH & 9TH ST. FEEDERS	512,362
20	025419 HIGH POINT RD-ROAD MOVE OH TO	483,772
21	033843 COL 1 CAP CI DIST CNTRL SYST	470,901
22	007083 HIGH CROSSING BLVD UNDERGROUND	462,320
23	007150 ELECTRIC METER BLNKT (WI)	456,650
24	015134 FIZ #16545 NEW 138/12KV 20 MVA	425,310
25	022679 0120002045 MAKE UP WATER PLT M	424,683
26	025741 CBS #16677 XFMR PURCH 2005	418,544
27	026458 CCS-VER 25KV INTELLITEAM INSTA	400,047
28	028370 NED COM CAP CY DUST COLL SYST	385,536
29	030347 BEP #16308 XFMR PURCH 2004	373,990
30	028369 NED COM CAP COALPILE DUST CNTL	372,775
31	028157 ROR 5 CAP CONTROLS UPGRADE	366,919
32	031866 HOG #16670 XFMR PURCHASE 2004	361,657
33	033161 EDG 4 CAP RH OUTLET RPL	361,287
34	008324 PURCH ELECT METERING EQUIP	360,936
35	029717 HLD #16673 XFMR PURCH 2005	359,220
36	035771 COL 1&2 CAP REALLOCATE OWNRSHP	341,754
37	004648 GRAND GENEVA-REPLACE URD FEED	341,374
38	028162 ROR 6 CAP CONTROLS UPGRADE	335,602
39	031798 EXIT- FITZGERALD 1.3MI 3PH UG	333,865
40	016011 OMRO INDUSTRIAL UG SUB GETAWAY	305,992
41	007785 BEP-CLOVERLEAF 1.8MI FEEDER	304,460
42	035526 Y37 UB EAST END - SPRING GREEN	298,867
43	TOTAL	64,264,493

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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	014989 UG CABLE RPL KAUFMANN & CAMELO	284,254
2	023678 PDS PROTECTIVE GATE COAT	281,561
3	025473 CTH J & MAIN RBLD-PT 2-ALMOND	272,253
4	028495 COL 1&2 CAP FAN DAMPER UPGRADE	270,854
5	023359 COL 1 CAP CI ACOUSTIC PYROME	267,578
6	026463 HN-CTH ID 2.4MI 3PH RBLD-BARNE	258,663
7	028222 ROR SIN CAP CONTROLS UPGRADE	257,305
8	005216 PWB 4 - STH	248,741
9	022058 STATE ROAD115 ROADMOVE	247,426
10	028225 COL 1&2 CAP F-BELT DILUGE SYST	246,036
11	029893 ADAMS TOWNSHIP 4 MI-2 PH-OH	242,997
12	032691 COL 2 CAP SH DIVSN PNL REPLC	240,920
13	028237 COL 2 CAP AUX PWR UPGRD SOFA	237,308
14	010440 JVL 25KV 2-HWY 14 EAST OF O	232,848
15	023272 INSTRUMENTAION UPGRD & REPLMNT	231,495
16	028228 COL 1&2 CAP DUST ELIM CONTR RM	229,793
17	016002 RIV TO NOS NEW FEEDER OVERHEAD	220,788
18	028722 CO NO 39425 2004 DIGER DERRICK	216,240
19	001028 Columbia Weld Shop	216,165
20	005511 SHD 2 #16552 SHERIDAN-ELM RD	215,826
21	005728 UTILINET COM UPGRADE	208,956
22	023768 COL 1 CAP CI FURNACE CAMERA	207,455
23	031651 PORTAGE HIGHLANDS PLEASANT ST	203,507
24	022454 CCS TO MIDTOWN RD 25kV UG ON C	201,677
25	021951 COL C1&C2 LOCK OUT TAG OUT IMP	198,216
26	028236 COL 1&2 CAP STACKER CAB RPLCMT	197,901
27	029722 HLD #16673 CONSTRUCT 138/12.4K	193,607
28	029234 BROADWAY BRIDGE-1ST-5TH AVE	185,247
29	028853 COL 2 CAP CI WINDBOX BURNERS	183,274
30	031116 CASS ST OH RDMV 3PH	180,793
31	008450 CENTRAL ETAPRO SERVER	178,484
32	028808 MTR BLNKT - ELEC SINGLE PH- WI	172,287
33	004052 AUBA894 CTH	167,699
34	025575 VIE #16675 VIENNA PURCHASE SUB	167,299
35	028864 EDG 5 CAP CI OVER FIRE AIR	163,755
36	010571 AVALON RD-2MI-3PH-JANESVILLE	162,468
37	028859 EDG 5 CAP CI BURNER UPGRADE	161,057
38	014207 SPACER CABLE OH CTH XX RBLD	153,080
39	021164 CCS #16102 ADD 2 25KV 1200A BR	152,151
40	029900 ADAMS TOWNSHIP 5 MI 1 PH OH	150,798
41	033928 LAKE GENEVA N. ALLEY RBLD 1.2M	150,388
42	028373 NED COM CAP CHS DUST COLL DUCT	148,618
43	TOTAL	64,264,493

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	027415 COL 1 CAP PRECIP EXPNSN JNT	148,238
2	022440 CCSNEW HAWKS LANDING 25kV Ckt	146,619
3	027682 DEERFIELD 12KV CONV-WESTSIDE U	145,741
4	022397 CO NO 38325 2003 SMALL AERIAL	145,079
5	028223 COL 1&2 CAP E-BELT DILUGE SYST	144,690
6	022399 CO NO 38337 2003 SMALL AERIAL	141,771
7	005811 WEST TOWN UG REDESIGN-WTNN3015	141,213
8	028145 ROR 1 CAP CONTROLS UPGRADE	140,873
9	029439 PT. 2 - PROSPECT RD. RBLD	139,789
10	005464 SA PURCH RECLOSERS 2002	138,924
11	033848 HAWTHORN POINT PHASE 1	138,788
12	025441 SAR A723 NEPCO LAKE RD UG RBLD	138,712
13	028171 ROR 5&6 CAP FUEL OIL HEATERS	138,263
14	025257 HN-USH 12 2.1MI PT.1 WARRENS	137,381
15	004390 CTH Q RDMV- AMHERST 4 MI 3 PH	136,246
16	010469 BKE N7214 REBUILDS	136,109
17	024708 PVW-MT ZION DOUBLE CIRCUIT 0.2	133,317
18	033916 HOG 16670 BUILD NEW HOWARDS GR	131,996
19	030444 SPRING BROOK 12500 ft ug trenc	130,117
20	023700 EXIT-KEN INSTALL N3076 GETAWAY	128,013
21	031496 EPIC NORTH UG CROSS COUNTRY RD	127,762
22	000983 Col comb Init Model	119,407
23	022253 0120002079 REPLACE ICCMS	118,864
24	022441 PLVNEW SO POINT RD 25kV OH & C	118,522
25	022449 PLVNEW PIONEER RD 25kV Ckt UG	118,314
26	022452 MIDTOWN RD TO VALLEY VIEW RD U	116,929
27	028871 UTICA GOLF EXT/SRV 1.2MI 3PH O	116,274
28	028183 ROR 1&2 CAP ETAPRO & INSTALL	115,322
29	026008 CTH W-5MI-1PH OH-GRATIOT	114,195
30	029798 HWY 151 & CTH D INTERCHANGE, F	114,177
31	028512 COL 1&2 CAP BTM ASH EQP S SHED	112,317
32	010680 INST 2 WPDS SUMP PUMPS	110,743
33	035342 ROR BLK CAP U3 CNDNSRTUBE RNWL	108,752
34	024015 STH 60 ROADMOVE BLUE RIVER-MUS	107,768
35	014217 WM UPGRADE #3-NEW PLV2 FEEDER	106,309
36	035341 ROR BLK CAP U4 CNDNSRTUBE RNWL	106,033
37	032422 WILLOWBROOK RD 1000 kCM 3PH UG	105,506
38	004846 JVL- 25KV 6-MILWAUKEE ST RBLD	104,049
39	034767 DEERFIELD 12KV CONV-WESTSIDE U	102,026
40	033213 COL 2 CAP GEN RETAINING RING	100,750
41	027548 EDG 4 CAP CI CFD MODELING	100,706
42	028850 COL 2 CAP CI ACOUSTIC PYROME	100,449
43	TOTAL	64,264,493

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	Minor Projects	11,053,428
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43	TOTAL	64,264,493

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	1,005,019,287	1,005,019,287		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	79,808,124	79,808,124		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	1,500,869	1,500,869		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	81,308,993	81,308,993		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	25,461,863	25,461,863		
13	Cost of Removal	10,510,375	10,510,375		
14	Salvage (Credit)	7,227,891	7,227,891		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	28,744,347	28,744,347		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17	Net Adj to other functions/companies &	-6,458,929	-6,458,929		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,051,125,004	1,051,125,004		
	Section B. Balances at End of Year According to Functional Classification				
20	Steam Production	417,307,079	417,307,079		
21	Nuclear Production	209,987,738	209,987,738		
22	Hydraulic Production-Conventional	8,805,292	8,805,292		
23	Hydraulic Production-Pumped Storage				
24	Other Production	36,417,118	36,417,118		
25	Transmission				
26	Distribution	346,776,586	346,776,586		
27	General	31,831,191	31,831,191		
28	TOTAL (Enter Total of lines 20 thru 27)	1,051,125,004	1,051,125,004		

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	WPL Transco LLC	12/08/2000		120,420,061
2	WPL Transco LLC- 2004 Capital Contributions			
3	WPL Transco LLC - 2004 Income Tax Entries			
4	SUBTOTALS			120,420,061
5				
6	WPL SPE LLC	04/30/2001		20,000
7				
8	South Beloit Water, Gas and Electric Company	02/21/1908		40,149,804
9				
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42	Total Cost of Account 123.1 $ 0		TOTAL	160,589,865

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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.
18,791,404	14,459,595	124,751,870		1
	-16,445,155	16,445,155		2
	60,762	-60,762		3
18,791,404	-1,924,798	141,136,263		4
				5
	-20,000			6
				7
-230,231		39,919,573		8
				9
				10
				11
				12
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18,561,173	-1,944,798	181,055,836		42

FOOTNOTE DATA

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

The amount of $14,459,595 consists solely of dividends received in 2004.

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

Consists solely of additional capital contributions made to WPL Transco LLC in 4 separate payments during 2004.

January 2004:	$ 4,215,270
April 2004:	$ 4,095,743
July 2004:	$ 4,067,829
October 2004:	$ 4,066,313
TOTAL	$16,445,155

Schedule Page: 224 Line No.: 3 Column: f

This amount consists of the net effect of various income tax entries on the WPL Transco LLC investment during 2004.

Schedule Page: 224 Line No.: 4 Column: f

Subtotal of all entries besides the equity in earnings that affect the investment balance in WPL Transco LLC.

Schedule Page: 224 Line No.: 6 Column: f

In 2004, WPL withdrew its investment in the WPL SPE LLC. The WPL SPE LLC is still a legal entity.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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)	17,654,699	16,017,986	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	6,952,638	8,821,763	
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	12,925,914	13,035,097	
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)	1,738,159	1,694,066	
10	Assigned to - Other (provide details in footnote)			
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	21,616,711	23,550,926	
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)	7,964	102,688	
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
15	Stores Expense Undistributed (Account 163)	1,297,259	537,489	
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	40,576,633	40,209,089	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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)	2005 No. (d)	2005 Amt. (e)
1	Balance-Beginning of Year	82,311.00			
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	36,347.00		36,347.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Philbro	2,500.00		2,500.00	
10					
11					
12					
13					
14					
15	Total	2,500.00		2,500.00	
16					
17	Relinquished During Year:				
18	Charges to Account 509	44,913.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	76,245.00		38,847.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	1,072.00			
37	Add: Withheld by EPA			1,072.00	
38	Deduct: Returned by EPA	1,072.00			
39	Cost of Sales				
40	Balance-End of Year			1,072.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	1,072.00	214,769		
45	Gains	1,072.00	214,769		
46	Losses				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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.

2006		2007		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
						82,311.00		1
								2
								3
36,347.00		36,347.00		982,944.00		1,128,332.00		4
								5
								6
								7
								8
						5,000.00		9
								10
								11
								12
								13
								14
						5,000.00		15
								16
								17
						44,913.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
36,347.00		36,347.00		982,944.00		1,170,730.00		29
								30
								31
								32
								33
								34
								35
						1,072.00		36
1,072.00		1,072.00		28,944.00		32,160.00		37
						1,072.00		38
								39
1,072.00		1,072.00		28,944.00		32,160.00		40
								41
								42
								43
						1,072.00	214,769	44
						1,072.00	214,769	45
								46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than $50,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Current Quarter/Year	Debits	CREDITS		Balance at end of Current Quarter/Year
				Written off During the Quarter/Year Account Charged	Written off During the Period Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Tax items	10,874,487	459,191	various	3,437,459	7,896,219
2	MGP investigation & cleanup - 35 yrs; UR113	12,458,134	230,770	735	1,595,000	11,093,904
3	DOE decontamination & decommision costs - 15 yrs	2,435,945	51,733	518	653,896	1,833,782
4	Excess PSC AFUDC/FERC - 11 to 34 yrs; UR113	12,114,177	1,869,455	107&407.3	2,123,507	11,860,125
5	ANR & NNG Pipeline Cost	4,708,882	112,133	242,253	4,430,671	390,344
6	Pre 1993 AFUDC Equity	10,591,022		282	407,346	10,183,676
7	American Transmission Company Costs-32 mo; UR113	466,144	34,058,602	565	31,893,325	2,631,421
8	NOX Remediation Deferred - 32 mo; UR113	1,337,707		407.3	1,337,707	
9	Derivative Asset- Current	3,572,616	6,674,323	244	3,572,616	6,674,323
10	Kewaunee HP Turbine - 20 yrs; UR113	603,729		407.3	86,247	517,482
11	Prior FERC Cap Overheads - 20 yrs; UR113	1,453,150		407.3	98,280	1,354,870
12	September 11 Costs- 21 mo; UR113	1,760,691	74,134	930.2	1,834,825	
13	EITF 96-17	8,111,455	9,003,201	253	8,111,455	9,003,201
14	Reserve for Uncollectibles	3,047,400	2,384,589	144	4,386,488	1,045,501
15	Kewaunee NRC Issues - 32 mo; UR113	2,626,577		930.2	2,626,577	
16	Tax Interest Deficiencies	(1,178,029)	1,250,996	431	24,824	48,143
17	Weatherization - 36 mo; UR113	166,683		930.2	47,021	119,662
18	Conservation - 36 mo; UR113	21,410,471	27,146,657	930.2	34,334,114	14,223,014
19	Farm Rewiring	775,594	634,473	various	28,582	1,381,485
20	Sales Tax Audit Expenses - 36 mo; UR113	3,099,875		588,580,66	1,021,000	2,078,875
21	FAS 143	8,299,850	27,053,620	108	20,000,906	15,352,564
22	Kewaunee Nuclear Power Plant Sale Expenses		1,481,541			1,481,541
23	Kewaunee Power Plant Refueling Outage Expenses		1,028,877			1,028,877
24	Pension Plan OCI		39,419,153			39,419,153
25	Miscellaneous	(33)	39	various	20	-14
26						
27						
28						
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43						
44	TOTAL	108,736,527	152,933,487		122,051,866	139,618,148

FOOTNOTE DATA

Schedule Page: 232 Line No.: 1 Column: d

Tax item credits include accounts 282, 410.10, 418.10

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	Shared Savings Contracts	122,973,081	34,226,398	various	45,244,229	111,955,250
2	Stray Voltage Service Plan	90,679		143	32,120	58,559
3	Amended Retirement Plan	379,000		182&219	121,000	258,000
4	Kewaunee Operating Deposit	3,784,297	7,296,242	various	6,828,259	4,252,280
5	Farm Rewire Loan	635,879	361,390	143&921	333,015	664,254
6	R & D Study	208,171				208,171
7	Kewaunee Sale Expenses	268,374		182&517	268,374	
8	Retro Payments	995,526		232	995,526	
9	CIAC Gas Ext SCG	-67,911	6,282	142	5,315	-66,944
10	Farm Energy Efficiency Loans	52,891	29,019	142	676	81,234
11	Sheboygan Falls		6,746,322			6,746,322
12	Manifolds		19,429			19,429
13						
14						
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46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	129,319,987				124,176,555

FOOTNOTE DATA

Schedule Page: 233 Line No.: 1 Column: d

Credits to Shared Savings Contracts include Accounts 143, 146, 417.10

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	Federal	25,758,478	36,662,039
3	Wisconsin	4,248,787	5,935,290
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	30,007,265	42,597,329
9	Gas		
10	Federal	5,897,901	6,944,103
11	Wisconsin	853,383	999,909
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15	6,751,284	7,944,012
17	Other (Specify)	41,899,268	33,307,728
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	78,657,817	83,849,069

Notes

Schedule Page: 234 Line No.: 17 Column: b

OTHER:

WATER	
Federal	($141,562)
Wisconsin	(17,259)
Total Water	($158,821)
COMMON	
Federal	$36,251,142
Wisconsin	4,930,389
Total Common	$41,181,531
NON-UTILITY	
Federal	$750,806
Wisconsin	125,752
Total Non-Utility	$876,558

TOTAL OTHER $41,899,268

Schedule Page: 234 Line No.: 17 Column: c

OTHER:

Water	
Federal	($64,678)
Wisconsin	(6,127)
Total Water	($70,805)
Common	
Federal	$29,061,929
Wisconsin	3,912,128
Total Common	$32,974,057
Non-Utility	
Federal	$331,129
Wisconsin	73,347
Total Non-Util	$404,476

TOTAL OTHER $33,307,728

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	Common Stock	18,000,000	5.00	
2				
3	Total Common	18,000,000		
4				
5	Preferred Stock Cumulative:			
6	4.50% Series		100.00	
7	4.8% Series		100.00	
8	4.96% Series		100.00	
9	4.40% Series		100.00	
10	4.76 % Series		100.00	
11	6.20% Series		100.00	
12	6.50% Series		25.00	
13				
14	Total Preferred			
15				
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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)	
13,236,601	66,183,005					1
						2
13,236,601	66,183,005					3
						4
						5
99,970	9,997,000					6
74,912	7,491,200					7
64,979	6,497,900					8
29,957	2,995,700					9
29,947	2,994,700					10
150,000	15,000,000					11
599,460	14,986,500					12
						13
1,049,225	59,963,000					14
						15
						16
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						42

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	Miscellaneous Paid-in Capital (208-211)	
2		
3	Description:	
4		
5	1946 Capital Surplus arising from cash donated by parent company	1,500,000
6	(Northwest Utilities Co)	
7	1948 Transferred from Reserve for Contingencies	203,684
8	1953 Credit arising from liquidation of former parent company	21,832
9	(Northwest Utilities Co.)	
10	1953 Credit arising from expiration of conversion period for	21,659
11	fractional share scrip. (Liquidation of Middle West)	
12	1988 Gain on 370 shares of reaquired preferred stock at less than par	10,629
13	1990 To correct the recording of the gain on cancellation of	310,015
14	reaquired preferred stock in 1984 and 1985	
15	1991 Equity contribution from parent	5,000,000
16	1992 Equity contribution from parent	10,002,013
17	1993 Equity contribution from parent	61,398,905
18	1994 Equity contribution from parent	9,649,298
19	1998 Equity contribution from parent	268,772
20	1999 Equity contribution from parent	30,000,000
21	2000 Stock options exercised	77,827
22	2001 Stock options exercised	86,954
23	2001 Equity contribution from parent	35,000,000
24	2002 Equity contribution from parent	61,000,001
25	2003 Equity contribution from parent	200,000,000
26	2004 Stock Options exercised	95,430
27		
28		
29		
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39		
40	TOTAL	414,647,019

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	Bonds - Account 221		
2	First Mortgage Bonds:		
3	Series 1992 Y - 7.6%	72,000,000	3,940,461
4	Series 1991 A - variable	16,000,000	858,382
5	Series 1991 B - variable	16,000,000	490,464
6	Series 1984 A - variable	8,500,000	182,461
7			85,000 D
8	Series 1988 A - variable	15,500,000	171,534
9			116,250 D
10	Series 1992 X - 7.75%	62,000,000	3,365,420
11			229,400 D
12	Senior Debentures:		
13	Series 1997 Debentures - 7%	105,000,000	4,915,403
14			299,250 D
15	Series 1998 Debentures - 5.7%	60,000,000	1,987,324
16			52,200 D
17	Series 2000 Debentures - 7.625%	100,000,000	790,983
18			610,000 D
19	Series 2004 Dentures - 6.25%	100,000,000	1,036,184
20			282,000 D
21			
22	Subtotal	555,000,000	19,412,716
23			
24	Advances from Associated Companies - Account 223		
25	Alliant Energy Corporate Services, Inc	11,573,189	
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	566,573,189	19,412,716

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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
07-07-1992	07-01-2005	07-01-1992	07-01-2005	72,000,000	5,472,000	3
09-13-1991	09-01-2015	09-01-1991	09-01-2015	16,000,000	246,080	4
09-13-1991	09-01-2005	09-01-1991	09-01-2005	16,000,000	246,080	5
08-15-1984	08-01-2014	08-01-1984	08-01-2014	8,500,000	117,834	6
08-15-1984	08-01-2014	08-01-1984	08-01-2014			7
08-09-1988	08-01-2015	08-01-1988	08-01-2015	14,600,000	202,195	8
08-09-1988	08-01-2015	08-01-1988	08-01-2015			9
06-01-1992	06-01-2004	06-01-1992	06-01-2004		2,002,080	10
06-01-1992	06-01-2004	06-01-1992	06-01-2004			11
						12
06-30-1997	06-15-2007	06-15-1997	06-15-2007	105,000,000	7,350,000	13
06-30-1997	06-15-2007	06-15-1997	06-15-2007			14
10-30-1998	10-15-2008	10-15-1998	10-15-2008	60,000,000	3,420,000	15
10-30-1998	10-15-2008	10-15-1998	10-15-2008			16
03-06-2000	03-01-2010	03-01-2000	03-01-2010	100,000,000	7,625,000	17
03-06-2000	03-01-2010	03-01-2000	03-01-2010			18
08-02-2004	07-31-2034	08-02-2004	07-31-2034	100,000,000	2,586,807	19
08-02-2004	07-31-2034	08-02-2004	07-31-2034			20
						21
				492,100,000	29,268,076	22
						23
						24
				11,573,189	1,284,139	25
						26
						27
						28
						29
						30
						31
						32
				503,673,189	30,552,215	33

FOOTNOTE DATA

Schedule Page: 256 Line No.: 4 Column: i

The Interest Rate at 12/31/2004 was 2.50%.

Schedule Page: 256 Line No.: 5 Column: i

The Interest Rate at 12/31/2004 was 2.50%.

Schedule Page: 256 Line No.: 6 Column: i

The Interest Rate at 12/31/2004 was 2.36%.

Schedule Page: 256 Line No.: 8 Column: h

Series 1988 A - partial redemption of $900,000 in 1993.

Schedule Page: 256 Line No.: 8 Column: i

The Interest Rate at 12/31/2004 was 2.15%

Schedule Page: 256 Line No.: 10 Column: a

Series 1992 X matured during 2004

Schedule Page: 256 Line No.: 19 Column: a

New issue pursuant to PSCW Docket Number 6680-SB124 and PSC Reference Number 19310, dated July 22, 2004

Schedule Page: 256 Line No.: 22 Column: i

The difference of shown between the balance of FERC Account 427, Interest on Long-term Debt, of $30,552,215 and Total Interest Expense per page 257 of $29,268,076 consists of the following:
$1,284,139 allocated interest from Alliant Energy Corporate Services for long-term debt issued at the service company.

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

Instruction 12 - a) Advanced during 2004 = $11,573,189
b) Interest relating to advances = 0.
c) Principal repaid during 2004 = ($9,929,168)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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)	113,701,874
2		
3		
4	Taxable Income Not Reported on Books	
5	Federal & State Income Taxes	66,402,530
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		-209,396,006
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		162,225,220
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	132,923,618
28	Show Computation of Tax:	
29		
30		
31	Income Tax at 35%	46,523,266
32	Credits	-699,796
33	Adjustments	-1,345,683
34		
35	Federal Income Tax Accrual Net	44,481,287
36		
37		
38		
39		
40		
41		
42		
43		
44		

Schedule Page: 261 Line No.: 10 Column: b

Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes

(1) Deductions on Return Not Charged Against Book Income:

LESS: Deductible State Taxes	(15,945,994)
Company Owned Life Insurance/Split $/Ins. on Directors	789,333
Wisconsin River Power Co-Earnings 80%	(4,949,852)
Dividends Rec'd Deduction-NQ Decomm Trust	(610,714)
Muni Interest - NQ Decomm Trust	(997,820)
Preferred Dividend Paid Deduction	(569,617)
2004 Gas PBR	5,916,450
Bad Debt Accrual	(100,000)
Deferred Compensation	(295,053)
Branding Trade Name Amortization	(19,423)
Amortization of Emission Sale Revenues(Retail)	(391,202)
1987-1989 RAR Rollforwards	(2,557)
Wisconsin River Prower Co-Earnings 20%	(1,237,463)
MGP Depreciation	(104,017)
Sales and Use Tax Costs Amortization	1,021,000
WPL,LLC Earnings	(16,711,145)
Tax Depreciation on CIAC	(4,347,502)
Tax Depreciation on Capitalized Interest	(1,429,897)
Tax Deprec (PTAX) PRE55-2003 Less 190 Reversals	(133,407,937)
1990-92 & 1987-89 RAR Rollforwards	13,000
Kewaunee Refuel Outage	(1,028,877)
Removal Costs	(2,317,213)
Saftware Dev(inc BPI & Integrated Framework Costs)	(400,000)
DOE Payment/Nuclear Disposal Costs	(1,485,132)
Nuclear Fuel Reactor Vessel Head Replacement	(7,467,095)
Income on Qualified Decommissioning Trust	(14,958,924)
AFUDC	(4,424,790)
D&D Liability Amortization (70%)	(349,285)
ATCo Deferral	(3,482,795)
SBWGE Net Loss	230,231
WVIC Dividend	(331,716)
SUBTOTAL	(209,396,006)

Schedule Page: 261 Line No.: 15 Column: b

Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes

(1) TAXABLE INCOME NOT RECORDED ON BOOKS:

501(c)(9) & FASB 106	4,186,622
AMT Bond Prem & Disc(Incl Rev Neutral Accounting)	745,619
Accrued Vacation	236,585
Emission Allowance Sale-General Auctions	1,010,171
FAC Reserve	1,827,539
Pension	(548,000)
Gas Plant Pollution Clean-up Costs (MGP Costs)	(501,484)
90-92 RAR SOO Line Contract Amort	(646,865)
Injuries & Damages Accrual	559,298
Interest Paid on Tax Deficiencies	(381,661)
Wisc River Power 20% Div (5,010,000*20%)	1,207,440
Reserve for and Amortization of MGP Costs	2,595,000
Reversal of Weather Derivative Gain	32,624
September 11 Common Costs	731,100

FOOTNOTE DATA

Coal Car Lease (Addback of Principal)	1,167,294
CIAC and Connection Fees	7,209,810
Customer Advances	2,438,102
Capitalized Interest	4,823,021
Book Depreciation	98,550,140
Nuclear Decommissioning Book Expense	17,655,535
Nuclear Fuel Book Depr.(Incl D&D Amort & Removal Costs)	7,618,368
Kewaunee Turbine Amort	86,247
Excess PSC AFUDC Amort	1,242,739
FERC Capitalized Overheads Amort	98,280
Kewaunee Expense Deferral	2,626,577
ATCo Deferral	1,317,518
NOX Deferral	1,337,707
September 11 Electric Costs	1,103,725
Penalties	42,905
Section 448(DX5)	47,095
Gas Tax Expense Add Back	3,500
T & E Disallowance	40,206
Columbia Nov	(58,708)
Lobbying Expenses	5,981
Iden Radio Dispatch Synthetic Lease	4,815,190
FAS106 Related to Medicare Subsidies	(1,000,000)
	162,225,220

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	State Taxes					
2	License Fee		28,340,668	30,026,059	34,714,046	
3	PSC Remainder Interest		536,417		1,487,596	-1,351,586
4	Unemployment Tax (SUTA)	8,225		33,190	40,954	
5	State Income Tax	5,300,922		13,337,419	10,993,820	-3,549,978
6	Franchise Tax			6,387	6,387	
7	Miscellaneous Taxes			-3,338,062	-3,338,062	
8	Subtotal State Taxes	5,309,147	28,877,085	40,064,993	43,904,741	-4,901,564
9						
10	Federal Taxes					
11	Unemployment Tax (FUTA)	25,897		64,021	88,741	
12	FICA	875,752		9,562,648	9,749,139	
13	Federal Highway Use Tax			20,389	20,389	
14	Federak Income Taxes			44,481,287	31,673,359	-8,110,518
15	Federal Excise Tax			600	600	
16						
17						
18	Subtotal Federal Taxes	901,649		54,128,945	41,532,228	-8,110,518
19						
20	RE & Car Line Taxes			324,139	324,139	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	6,210,796	28,877,085	94,518,077	85,761,108	-13,012,082

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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
	33,028,655	23,108,055			6,918,004	2
	672,427					3
461		28,212			4,978	4
4,094,543		9,186,894			4,150,525	5
		5,568			819	6
		-2,888,506			-449,556	7
4,095,004	33,701,082	29,440,223			10,624,770	8
						9
						10
1,177		54,418			9,603	11
689,261		8,128,251			1,434,397	12
		17,332			3,057	13
4,697,410		34,463,511			10,017,776	14
		600				15
						16
						17
5,387,848		42,664,112			11,464,833	18
						19
		59,281			264,858	20
						21
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						25
						26
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						39
						40
9,482,852	33,701,082	72,163,616			22,354,461	41

Schedule Page: 262 Line No.: 8 Column: f

Explanation of Adjustments, COL(F)

FEDERAL INCOME TAX:

AEC Tax Benefit	1,202,798
Prior Year Audit Acctg.	1,038,854
Stock Options	(12,936)
R&D Tax Claim Adj.	(313,824)
Deferred Tax Adj.	(422,698)
Servco Taxes	(2,905,436)
Contingency Reserve Reclass	3,793,661
Reclass Receivable(FERC 143) to Payable	(10,490,937)
TOTAL	**(8,110,518)**

STATE INCOME TAX:

R&D Tax Adj.	(119,663)
Servco Taxes	3,876
State Taxes-Other than WI	88,686
Prior Year Audit Accounting	473,991
Stock Options	(3,170)
Interest on Underpayment of WI State Estimated Payments	38,488
Contingency Reserve Reclass	1,153,498
Reclass Receivable(FERC 143) to Payable	(5,185,684)
PSC Remainder Assesment Charged to FERC Acct 928	(1,351,586)
TOTAL	**(4,901,564)**

TOTAL ADJUSTMENTS (13,012,082)

Schedule Page: 262 Line No.: 18 Column: f

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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%						
4	7%						
5	10%	19,379,975			411	1,387,443	
6							
7							
8	TOTAL	19,379,975				1,387,443	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Water 10%	62,565			411	2,689	
11							
12	Gas 10%	1,837,622			411	169,440	
13							
14	Common 10%	39,845			411	2,834	
15							
16							
17	Total Other	1,940,032				174,963	
18							
19							
20							
21							
22							
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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
			3
			4
17,992,532	38 years		5
			6
			7
17,992,532			8
			9
59,876	33 years		10
			11
1,668,182	34 years		12
			13
37,011	15 years		14
			15
			16
1,765,069			17
			18
			19
			20
			21
			22
			23
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			46
			47
			48

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	Shared Savings Deferred Credit	6,755,445	456 & 495	3,136,492	866,952	4,485,905
2	Gas Related Deferrals	4,115,115	242 & 182	3,836,904		278,211
3	Other Minor Items	943,269	Various	112,814	21,357	851,812
4	Deferred Comp & Pension Liab	30,415,284	Various	1,172,995	19,980,352	49,222,641
5	Manuf Gas Plant Cost of Clean-up	5,412,347	186	3,758,450	3,486,236	5,140,133
6	FASB TB 85-3	8,111,455	182		891,746	9,003,201
7						
8						
9						
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46						
47	TOTAL	55,752,915		12,017,655	25,246,643	68,981,903

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	156,538,104	55,702,997	41,692,133
3	Gas	18,309,985	6,208,324	4,801,322
4	Other (Define) Water	1,578,382	-181,202	113,313
5	TOTAL (Enter Total of lines 2 thru 4)	176,426,471	61,730,119	46,606,768
6	Other (Specify) Common	43,028,109	8,098,551	6,501,894
7	Non-Utility	418,293		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	219,872,873	69,828,670	53,108,662
10	Classification of TOTAL			
11	Federal Income Tax	194,715,019	61,811,620	46,060,199
12	State Income Tax	25,157,854	8,017,050	7,048,463
13	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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
			22,455		6,778,198	177,304,711	2
			170,424		496,902	20,043,465	3
209,523					86,864	1,580,254	4
209,523			192,879		7,361,964	198,928,430	5
			9,883,276		2,955,911	37,697,401	6
16,911	19,219					415,985	7
							8
226,434	19,219		10,076,155		10,317,875	237,041,816	9
							10
158,027	16,761		7,766,451		8,214,327	211,055,582	11
68,407	2,458		2,309,704		2,103,548	25,986,234	12
							13

NOTES (Continued)

FOOTNOTE DATA

Schedule Page: 274 Line No.: 2 Column: g
190,236,283

Schedule Page: 274 Line No.: 2 Column: i
190,236,283

Schedule Page: 274 Line No.: 3 Column: g
190,236,283

Schedule Page: 274 Line No.: 3 Column: i
190,236,283

Schedule Page: 274 Line No.: 4 Column: g
190,236,283

Schedule Page: 274 Line No.: 4 Column: i
190,236,283

Schedule Page: 274 Line No.: 6 Column: g
190,182.3,236,254,283

Schedule Page: 274 Line No.: 6 Column: i
190,182.3,236,254,283

Schedule Page: 274 Line No.: 7 Column: g
190,236,283

Schedule Page: 274 Line No.: 7 Column: i
190,236,283

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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		-600,979	119,861	459,014
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	-600,979	119,861	459,014
10	Gas			
11		2,163,900	490,399	1,667,742
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	2,163,900	490,399	1,667,742
18	Other	63,827,496	500,900	416,031
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	65,390,417	1,111,160	2,542,787
20	Classification of TOTAL			
21	Federal Income Tax	56,695,364	920,422	2,026,706
22	State Income Tax	8,695,053	190,738	516,081
23	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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)	
							1
							2
		282,283	124,000	282,283		-1,064,132	3
							4
							5
							6
							7
							8
			124,000			-1,064,132	9
							10
		190,282		190,282	170,424	1,156,981	11
							12
							13
							14
							15
							16
					170,424	1,156,981	17
7,428,058	770,256	190,282		190,282	408,393	70,978,560	18
7,428,058	770,256		124,000		578,817	71,071,409	19
							20
6,805,576	422,604		108,135		519,477	62,383,394	21
622,482	347,652		15,865		59,340	8,688,015	22
							23

NOTES (Continued)

FOOTNOTE DATA

Schedule Page: 276 Line No.: 18 Column: a

OTHER:

Water Plant	40,195	0	3,504	0	0		0		0	36,691
Common Plant	28,016,122	500,900	412,527	0	0	190,282	0	282	284,393	28,388,888
Nonutility	35,771,179	0	0	7,428,058	0	Various	0	Various	124,000	42,552,981
TOTAL OTHER: (Water Plant, Common Plant, Nonutility)	**63,827,496**	**500,900**	**416,031**	**7,428,058**	**770,256**		**0**		**408,393**	**70,978,560**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Begining of Current Quarter/Year (b)	DEBITS Account Credited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Current Quarter/Year (f)
1	Sale of Emissions- UR113; 21 mo.	527,219	407.3	507,770	327,712	347,161
2	ITC Gross-Up	14,293,253	182	1,047,460		13,245,793
3	Exc Def Tax Gross-up	3,549,310	282	695,050		2,854,260
4	Derivative Liability	1,288,250	175	1,288,250	4,698,440	4,698,440
5	September 11 Costs - UR113; 21 mo				74,134	74,134
6	Sale of NOX Emissions		143	239,948	799,027	559,079
7	Tax Interest Deficiencies		431	524,098	1,368,609	844,511
8						
9						
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41	TOTAL	19,658,032		4,302,576	7,267,922	22,623,378

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

ELECTRIC OPERATING REVENUES (Account 400)

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. 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.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	322,551,985	311,317,657
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	176,964,905	167,244,262
5	Large (or Ind.) (See Instr. 4)	258,354,344	239,047,301
6	(444) Public Street and Highway Lighting	4,668,814	4,588,590
7	(445) Other Sales to Public Authorities	6,039	6,248
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	1,776,163	1,737,578
10	TOTAL Sales to Ultimate Consumers	764,322,250	723,941,636
11	(447) Sales for Resale	151,787,459	163,146,356
12	TOTAL Sales of Electricity	916,109,709	887,087,992
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	916,109,709	887,087,992
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	308,187	303,508
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	6,712,516	6,385,653
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	11,531,682	11,104,846
22	(456) Wheeling	328,414	488,434
23			
24			
25			
26	TOTAL Other Operating Revenues	18,880,799	18,282,441
27	TOTAL Electric Operating Revenues	934,990,508	905,370,433

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

ELECTRIC OPERATING REVENUES (Account 400)

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

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
3,302,449	3,338,576	377,606	371,183	2
				3
2,169,345	2,123,371	51,614	50,828	4
4,685,743	4,507,499	971	970	5
37,544	38,960	1,327	1,303	6
		151	154	7
				8
27,872	26,446			9
10,222,953	10,034,852	431,669	424,438	10
3,998,925	4,400,160	78	55	11
14,221,878	14,435,012	431,747	424,493	12
				13
14,221,878	14,435,012	431,747	424,493	14

Line 12, column (b) includes $ 1,707,908 of unbilled revenues.

Line 12, column (d) includes -16,219 MWH relating to unbilled revenues

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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 Sales (440)					
2	Gs-1 Residential	2,842,733	280,219,912	355,338	8,000	0.0986
3	Gs-3 Residential	30,752	2,630,271	1,984	15,500	0.0855
4	Ms-3 Residential	838	202,326	1,139	736	0.2414
5	Rw-1 Residential Water Heating	10,954	1,057,146	4,876	2,247	0.0965
6	Gw-1 Residential Water Heating	18,377	1,460,057	1,216	15,113	0.0795
7	Rw-3 Residential Water Heating	3,678	258,017	1,555	2,365	0.0702
8	Unbilled Residential sales	2,236	668,320			0.2989
9	TOTAL-ADJUSTED RESIDENTIAL	2,909,568	286,496,049	366,108	7,947	0.0985
10						
11	Farm Sales (441)					
12	Gs-1 Farm	359,552	33,293,535	18,011	19,963	0.0926
13	Gs-3 Farm	22,820	1,843,733	626	36,454	0.0808
14	Ms-3 Farm	241	44,615	262	920	0.1851
15	Gw-1 Farm Water Heating	8,841	700,520	222	39,824	0.0792
16	Rw-1 Farm Water Heating	1,744	158,532	511	3,413	0.0909
17	Rw-3 Farm Water Heating	798	52,111	234	3,410	0.0653
18	Unbilled Farm Sales	-1,115	-37,110			0.0333
19	TOTAL-ADJUSTED FARM SALES	392,881	36,055,936	19,866	19,777	0.0918
20						
21	Small Commercial Sales (442)					
22	Gs-1 Commercial Lighting	1,119,308	103,457,977	48,705	22,981	0.0924
23	Cg-2 Commercial Lighting	1,035,911	71,538,565	2,633	393,434	0.0691
24	Ms-3 Commercial Lighting	7,186	1,328,445	2,265	3,173	0.1849
25	Rw-1 Commercial Water Heating	352	34,465	169	2,083	0.0979
26	Rw-3 Commercial Water Heating	151	9,428	34	4,441	0.0624
27	Gs-1 Direct Load			12		
28	PgS Parallel Generation		1,524	11		
29	Unbilled Small Commercial Sale	6,437	594,501			0.0924
30	TOTAL-ADJUSTED SMALL	2,169,345	176,964,905	53,829	40,301	0.0816
31						
32	Industrial Sales (442)					
33	Cp-1 Industrial	2,602,822	156,062,643	847	3,072,989	0.0600
34	Cp-1a Industrial	431,135	22,791,476	35	12,318,143	0.0529
35	Cp-1b Industrial	313,116	15,459,786	33	9,488,364	0.0494
36	Cp-2 Industrial	385,999	19,844,325	11	35,090,818	0.0514
37	Cp-2a Industrial	477,079	22,952,470	3	159,026,333	0.0481
38	Cp-2b Industrial	358,283	14,909,067	5	71,656,600	0.0416
39	Cp-14 Exp Buyout	107,541	5,486,697	1	107,541,000	0.0510
40	Cp-13 Industrial		1,200	18		
41	TOTAL Billed	10,207,865	762,538,613	442,340	23,077	0.0747
42	Total Unbilled Rev.(See Instr. 6)	15,088	1,783,637	0	0	0.1182
43	TOTAL	10,222,953	764,322,250	442,340	23,111	0.0748

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	Ms-3 Industrial	675	100,714	89	7,584	0.1492
2	Gs-1 Direct Load Control					
3	Parallel Generation		468	2		
4	Unbilled Industrial Sales	9,093	745,498			0.0820
5	TOTAL-ADJUSTED INDUSTRIAL	4,685,743	258,354,344	1,044	4,488,260	0.0551
6						
7	Public Street & Highway Lighting					
8	Ms-1 Street and Highway Lighti	35,775	4,533,935	856	41,793	0.1267
9	Ms-2 Street and Highway Lighti	81	38,466	4	20,250	0.4749
10	Mz-1 Traffic Signals	3,251	283,985	476	6,830	0.0874
11	Unbilled Public Street & Hwy	-1,563	-187,572			0.1200
12	TOTAL-ADJ. PUBLIC ST & HWY	37,544	4,668,814	1,336	28,102	0.1244
13						
14	Public Other Sales (445)					
15	Mz-2 Unmetered Sirens		6,039	151		
16	Unbilled Public Other Sales					
17	TOTAL-ADJUSTED PUBLIC OTHER		6,039	151		
18						
19	Interdepartmental Sales (448)	27,872	1,776,163	6	4,645,333	0.0637
20	TOTAL-INTERDEPARTMENTAL	27,872	1,776,163	6	4,645,333	0.0637
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39						
40						
41	TOTAL Billed	10,207,865	762,538,613	442,340	23,077	0.0747
42	Total Unbilled Rev.(See Instr. 6)	15,088	1,783,637	0	0	0.1182
43	TOTAL	10,222,953	764,322,250	442,340	23,111	0.0748

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	South Beloit Water, Gas and Electric Co	RQ	3			
2	Wisconsin Public Power, Inc.	RQ	152	111	111	
3	Adams Columbia Electric Co-op	RQ	144	2	3	
4	Central Wisconsin Electric Co-op	RQ	143	2	2	
5	Rock County Electric Co-op	RQ	142	2	2	
6	Belmont	RQ	110	2	2	
7	Benton	RQ	136	1	1	
8	Black Earth	RQ	155	3	3	
9	WPPI-Brodhead	RQ	83	7	7	
10	Elkhorn	RQ	148	20	20	
11	Evansville	RQ	29	11	11	
12	Gresham	RQ	151	3	3	
13	Hazel Green	RQ	147	1	1	
14	Juneau	RQ	153	6	6	
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

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.
202,471	2,046,235	5,616,469		7,662,704	1
552,390	9,525,440	12,057,513	179,940	21,762,893	2
411,019	5,837,790	8,978,792	-646,226	14,170,356	3
98,277	1,484,404	2,147,244	-154,255	3,477,393	4
90,981	1,444,051	1,987,116	-131,802	3,299,365	5
12,957	194,055	329,890	62,588	586,533	6
5,451	92,263	138,951	33,051	264,265	7
17,117	254,381	435,141	84,984	774,506	8
41,428	591,926	1,058,185	-1,106	1,649,005	9
115,699	1,715,011	2,873,121	465,856	5,053,988	10
63,724	939,110	1,619,203	265,133	2,823,446	11
16,107	243,307	394,727	68,931	706,965	12
8,057	129,119	205,763	43,097	377,979	13
40,438	539,735	1,017,850	217,858	1,775,443	14
3,092,725	43,846,658	75,056,211	3,438,158	122,341,027	
906,200	2,092,178	27,336,638	17,615	29,446,431	
3,998,925	**45,938,836**	**102,392,849**	**3,455,773**	**151,787,458**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	Kiel	RQ	1	13	13	
2	Mazomanie	RQ	162	3	3	
3	Menominee Indian Tribe	RQ	186			
4	Mount Horeb	RQ	92	9	9	
5	New Glarus	RQ	154	4	4	
6	Pioneer Power & Light	RQ	118	3	3	
7	WPPI-Plymouth	RQ	75	36	36	
8	WPPI-Prairie du Sac	RQ	28	8	8	
9	Princeton City	RQ	159	2	2	
10	WPPI-Reedsburg	RQ	139	41	42	
11	Richland Center	RQ	149	16	16	
12	Sauk City	RQ	83	6	6	
13	Sheboygan Falls	RQ	150	29	29	
14	Shullsburg	RQ	161	2	2	
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

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.
81,216	1,073,601	2,061,980	9,875	3,145,456	1
30,466	400,752	769,998	127,389	1,298,139	2
1,273	19,208	31,272	13,555	64,035	3
49,911	741,629	1,268,774	236,441	2,246,844	4
22,876	357,662	579,912	108,287	1,045,861	5
30,166	395,367	765,615	136,858	1,297,840	6
230,064	3,030,232	5,853,740	21,642	8,905,614	7
44,741	686,234	1,146,496	16,103	1,848,833	8
13,157	203,392	335,151	64,042	602,585	9
264,159	3,498,072	6,740,310	27,357	10,265,739	10
104,725	1,291,863	2,578,618	3,549	3,874,030	11
35,640	548,171	912,145	187,370	1,647,686	12
195,441	2,051,579	4,955,609	1,037,573	8,044,761	13
10,872	169,741	277,010	55,251	502,002	14
3,092,725	43,846,658	75,056,211	3,438,158	122,341,027	
906,200	2,092,178	27,336,638	17,615	29,446,431	
3,998,925	**45,938,836**	**102,392,849**	**3,455,773**	**151,787,458**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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 Dells	RQ	125	10	11	
2	Wisconsin Rapids	RQ	160	20	20	
3	Wonewoc	RQ	107	1	1	
4	Unbilled Wholesale Sales/Revenues	RQ	0			
5	Wholesale Refunds	RQ	0			
6	Albany Village	SF	BP-1	1	1	
7	Guttenberg City	LF	BP-1	4	4	
8	Lake Mills Utilities	OS	BP-1	7	7	
9	Osage Municipal Utilities	OS	BP-1	9	9	
10	Rockford Municipal Light	OS	BP-1	1	1	
11	Stoughton Electric Utility	LF	BP-1	2	2	
12	Upper Peninsula Power	LF	BP-1	6	6	
13	Alliant Energy Corporate Services, Inc.	OS	4			
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

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.
62,852	908,141	1,580,767	263,394	2,752,302	1
244,673	3,353,147	6,206,560	7,741	9,567,448	2
5,228	81,040	132,289	28,166	241,495	3
-10,851			597,979	597,979	4
			7,537	7,537	5
5,116	98,006	156,794	17,615	272,415	6
18,686	259,007	459,953		718,960	7
36,681	-9,375	739,001		729,626	8
52,794	12,366	1,036,363		1,048,729	9
6,732	-35,520	221,824		186,304	10
7,869	34,464	166,152		200,616	11
59,162	498,352	1,311,164		1,809,516	12
719,160	1,234,878	23,245,387		24,480,265	13
					14
3,092,725	43,846,658	75,056,211	3,438,158	122,341,027	
906,200	2,092,178	27,336,638	17,615	29,446,431	
3,998,925	**45,938,836**	**102,392,849**	**3,455,773**	**151,787,458**	

FOOTNOTE DATA

Schedule Page: 310 Line No.: 1 Column: a
Associated utility

Schedule Page: 310 Line No.: 2 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310 Line No.: 3 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310 Line No.: 4 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310 Line No.: 5 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310 Line No.: 6 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310 Line No.: 7 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310 Line No.: 8 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310 Line No.: 9 Column: j
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Schedule Page: 310 Line No.: 10 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310 Line No.: 11 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310 Line No.: 12 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310 Line No.: 13 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310 Line No.: 14 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.1 Line No.: 1 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.1 Line No.: 2 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.1 Line No.: 3 Column: j
Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.1 Line No.: 4 Column: j
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items unless otherwise footnoted.

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Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.1 Line No.: 8 Column: j

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Schedule Page: 310.1 Line No.: 9 Column: j

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Schedule Page: 310.1 Line No.: 10 Column: j

Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.1 Line No.: 11 Column: j

Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.1 Line No.: 12 Column: j

Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.1 Line No.: 13 Column: j

Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.1 Line No.: 14 Column: j

Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.2 Line No.: 1 Column: j

Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.2 Line No.: 2 Column: j

Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.2 Line No.: 3 Column: j

Represents billings for customer/meter charges, contract discounts, and miscellaneous items unless otherwise footnoted.

Schedule Page: 310.2 Line No.: 6 Column: j

Represents fixed charges and miscellaneous items.

Schedule Page: 310.2 Line No.: 13 Column: b

A contract wherein the parties, merged on 4/22/98, have combined their power sources and transmission facilities on a pool basis to give maximum capability, reliability, and economy.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	1,226,622	1,446,227
5	(501) Fuel	123,342,172	131,058,623
6	(502) Steam Expenses	5,945,164	6,041,309
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	2,470,735	3,130,014
10	(506) Miscellaneous Steam Power Expenses	2,705,136	3,246,749
11	(507) Rents	6,906	55,285
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	135,696,735	144,978,207
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	1,165,301	1,290,864
16	(511) Maintenance of Structures	345,451	178,711
17	(512) Maintenance of Boiler Plant	10,247,487	12,720,050
18	(513) Maintenance of Electric Plant	3,621,459	2,777,514
19	(514) Maintenance of Miscellaneous Steam Plant	1,674,071	1,644,565
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	17,053,769	18,611,704
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	152,750,504	163,589,911
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering	5,116,490	7,758,600
25	(518) Fuel	7,617,842	7,972,980
26	(519) Coolants and Water	16,657	15,659
27	(520) Steam Expenses	4,320,458	3,958,920
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses	344,268	328,582
31	(524) Miscellaneous Nuclear Power Expenses	18,756,870	16,790,712
32	(525) Rents		901
33	TOTAL Operation (Enter Total of lines 24 thru 32)	36,172,585	36,826,354
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	6,854,501	4,729,491
36	(529) Maintenance of Structures	352,665	293,828
37	(530) Maintenance of Reactor Plant Equipment	6,190,133	7,606,124
38	(531) Maintenance of Electric Plant	3,057,526	3,003,101
39	(532) Maintenance of Miscellaneous Nuclear Plant	1,696,816	1,795,176
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	18,151,641	17,427,720
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)	54,324,226	54,254,074
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	79,827	85,587
45	(536) Water for Power	195,130	201,088
46	(537) Hydraulic Expenses	26,609	27,421
47	(538) Electric Expenses	97,743	100,571
48	(539) Miscellaneous Hydraulic Power Generation Expenses	267,933	320,688
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	667,242	735,355

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	79,826	82,264
54	(542) Maintenance of Structures	69,533	117,467
55	(543) Maintenance of Reservoirs, Dams, and Waterways	79,826	82,263
56	(544) Maintenance of Electric Plant	64,201	63,982
57	(545) Maintenance of Miscellaneous Hydraulic Plant		1,431
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	293,386	347,407
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	960,628	1,082,762
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	2,959	1,357
63	(547) Fuel	4,081,301	10,935,517
64	(548) Generation Expenses	655,634	320,492
65	(549) Miscellaneous Other Power Generation Expenses	339,542	-218,611
66	(550) Rents	2,509	
67	TOTAL Operation (Enter Total of lines 62 thru 66)	5,081,945	11,038,755
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	927	905
70	(552) Maintenance of Structures	3,424	8,266
71	(553) Maintenance of Generating and Electric Plant	397,454	309,475
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	707,516	502
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	1,109,321	319,148
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	6,191,266	11,357,903
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	236,136,234	199,637,548
77	(556) System Control and Load Dispatching	1,620,422	1,394,314
78	(557) Other Expenses	177,033	26,276
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	237,933,689	201,058,138
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	452,160,313	431,342,788
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering		
84	(561) Load Dispatching		
85	(562) Station Expenses		9,125
86	(563) Overhead Lines Expenses		
87	(564) Underground Lines Expenses		
88	(565) Transmission of Electricity by Others	57,930,055	59,225,613
89	(566) Miscellaneous Transmission Expenses		
90	(567) Rents	10,982	366,801
91	TOTAL Operation (Enter Total of lines 83 thru 90)	57,941,037	59,601,539
92	Maintenance		
93	(568) Maintenance Supervision and Engineering		
94	(569) Maintenance of Structures		
95	(570) Maintenance of Station Equipment		-134
96	(571) Maintenance of Overhead Lines		
97	(572) Maintenance of Underground Lines		
98	(573) Maintenance of Miscellaneous Transmission Plant		
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)		-134
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	57,941,037	59,601,405
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	1,624,420	2,089,290

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	6,402,935	2,699,219
106	(582) Station Expenses	614,368	1,865,996
107	(583) Overhead Line Expenses	-1,580,580	144,275
108	(584) Underground Line Expenses	885,544	836,744
109	(585) Street Lighting and Signal System Expenses		66
110	(586) Meter Expenses	274,110	521,528
111	(587) Customer Installations Expenses	-32	-2,420
112	(588) Miscellaneous Expenses	2,400,418	1,572,004
113	(589) Rents	507,721	261,107
114	TOTAL Operation (Enter Total of lines 103 thru 113)	11,128,904	9,987,809
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	49	2,315
117	(591) Maintenance of Structures		
118	(592) Maintenance of Station Equipment	1,122,151	1,409,662
119	(593) Maintenance of Overhead Lines	12,171,988	13,733,017
120	(594) Maintenance of Underground Lines	1,011,216	1,168,548
121	(595) Maintenance of Line Transformers	115,819	36,730
122	(596) Maintenance of Street Lighting and Signal Systems	8,606	7,028
123	(597) Maintenance of Meters	-1,656	7,124
124	(598) Maintenance of Miscellaneous Distribution Plant	-308,631	-20,526
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	14,119,542	16,343,898
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	25,248,446	26,331,707
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	218,067	304,073
130	(902) Meter Reading Expenses	4,354,609	4,122,472
131	(903) Customer Records and Collection Expenses	4,069,416	6,840,960
132	(904) Uncollectible Accounts	2,539,006	3,660,803
133	(905) Miscellaneous Customer Accounts Expenses	-178,343	-194,211
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	11,002,755	14,734,097
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision	48,459	85,213
138	(908) Customer Assistance Expenses	31,333,802	37,859,801
139	(909) Informational and Instructional Expenses	70,948	87,406
140	(910) Miscellaneous Customer Service and Informational Expenses	-673,980	-390,213
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	30,779,229	37,642,207
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision		
145	(912) Demonstrating and Selling Expenses	58	615
146	(913) Advertising Expenses		
147	(916) Miscellaneous Sales Expenses		
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	58	615
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	31,652,437	27,803,529
152	(921) Office Supplies and Expenses	14,998,953	13,489,722
153	(Less) (922) Administrative Expenses Transferred-Credit	22,938,267	24,057,109

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	6,378,978	6,313,109
156	(924) Property Insurance	1,275,055	2,003,049
157	(925) Injuries and Damages	5,356,490	4,300,609
158	(926) Employee Pensions and Benefits	26,384,797	21,141,804
159	(927) Franchise Requirements		
160	(928) Regulatory Commission Expenses	1,907,916	1,681,517
161	(929) (Less) Duplicate Charges-Cr.	2,187	2,073
162	(930.1) General Advertising Expenses	111,685	140,340
163	(930.2) Miscellaneous General Expenses	3,967,063	2,647,119
164	(931) Rents	1,754,194	2,303,626
165	TOTAL Operation (Enter Total of lines 151 thru 164)	70,847,114	57,765,242
166	Maintenance		
167	(935) Maintenance of General Plant	776,024	422,306
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	71,623,138	58,187,548
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	648,754,976	627,840,367

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	Ameresco Janesville LLC	OS	N/A	N/A	N/A	N/A
2	Badger Windpower	LU	N/A	N/A	N/A	N/A
3	Harrisville Hydro	OS	N/A	N/A	N/A	N/A
4	Midwest Hydro	OS	N/A	N/A	N/A	N/A
5	Minergy Neenah	IU	N/A	N/A	N/A	N/A
6	Neshkoro Power Associates	OS	N/A	N/A	N/A	N/A
7	North American Hydro	OS	N/A	N/A	N/A	N/A
8	Northern Iowa Windpower	LU	N/A	N/A	N/A	N/A
9	Onyx Glacier Ridge Landfill, Inc	LU	N/A	N/A	N/A	N/A
10	Parallel Generation	OS	N/A	N/A	N/A	N/A
11	South Beloit Wtr, Gas & Elec Co.	OS	N/A	N/A	N/A	N/A
12	Wisconsin Public Power, Inc.	OS	N/A	N/A	N/A	N/A
13	Wisconsin River Power CT (J31)	OS	N/A	N/A	N/A	N/A
14	Wisconsin River Power	OS	N/A	N/A	N/A	N/A
	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 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.
3,529				153,516		153,516	1
9,028				556,480		556,480	2
479				20,169		20,169	3
7,105				260,535		260,535	4
45,377			115,640	2,871,550		2,987,190	5
3,178				142,995		142,995	6
1,081				48,658		48,658	7
192,616				5,291,122		5,291,122	8
14,439			82,301	573,447		655,748	9
20,770				855,969		855,969	10
7,126				197,533		197,533	11
7,332				3,259,401		3,259,401	12
58				584,365		584,365	13
57,161				2,181,620		2,181,620	14
4,780,572			65,614,602	170,520,882	750	236,136,234	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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)	Average Monthly CP Demand (f)
1	Wolf River Hydro	OS	N/A	N/A	N/A	N/A
2	Alliant Energy Corporate Services, Inc	OS	N/A	N/A	N/A	N/A
3	Curtailment Program Expense	OS	N/A	N/A	N/A	N/A
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	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)	
3,595				119,499		119,499	1
4,407,698			65,416,661	153,404,023		218,820,684	2
					750	750	3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
4,780,572			65,614,602	170,520,882	750	236,136,234	

FOOTNOTE DATA

Schedule Page: 326 Line No.: 1 Column: b
Landfill gas project

Schedule Page: 326 Line No.: 2 Column: b
Wind generated

Schedule Page: 326 Line No.: 3 Column: b
River flow

Schedule Page: 326 Line No.: 4 Column: b
River flow

Schedule Page: 326 Line No.: 5 Column: b
Biomass contract

Schedule Page: 326 Line No.: 6 Column: b
River flow

Schedule Page: 326 Line No.: 7 Column: b
River flow

Schedule Page: 326 Line No.: 8 Column: b
Wind Generated

Schedule Page: 326 Line No.: 9 Column: b
Landfill gas project

Schedule Page: 326 Line No.: 10 Column: b
Various - River flow, Wind generated, Biogas

Schedule Page: 326 Line No.: 11 Column: b
Associated utility

Schedule Page: 326 Line No.: 12 Column: b
General purpose

Schedule Page: 326 Line No.: 13 Column: b
General purpose

Schedule Page: 326 Line No.: 14 Column: b
River flow

Schedule Page: 326.1 Line No.: 1 Column: b
River flow

Schedule Page: 326.1 Line No.: 2 Column: b
A contract wherein the parties, merged on 4/22/98, have combined their power sources and transmission facilities on a pool basis to give maximum capability, reliability, and economy.

Schedule Page: 326.1 Line No.: 3 Column: b
Firm power reservation.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
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: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

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	MISO OATT	Various	Various	OS
2	MISO OATT	Various	Various	OS
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions reffered to as 'wheeling')

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.
8. Report in column (i) and (j) the total megawatthours received and delivered.

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)	
T2R1	N/A	N/A				1
T2R1	N/A	N/A				2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
			0	0	0	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions reffered to as 'wheeling')

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. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only 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.
94,102	234,312		328,414	1
		-446,491	-446,491	2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
94,102	**234,312**	**-446,491**	**-118,077**	

FOOTNOTE DATA

Schedule Page: 328 Line No.: 1 Column: a

Midwest Independent Transmission System Operator, Inc.

Schedule Page: 328 Line No.: 1 Column: d

OATT Point to Point, Revenue allocated to WPL under MISO OATT.

Schedule Page: 328 Line No.: 2 Column: a

Midwest Independent Transmission System Operator, Inc.

Schedule Page: 328 Line No.: 2 Column: d

Schedule 14 revenue adjustments related to the time period October 2003 through April 2004.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges ($) (e)	Energy Charges ($) (f)	Other Charges ($) (g)	Total Cost of Transmission ($) (h)
1	Rec'd Pwr from Wheeler							
2	Corn Belt Power Coop	LFP	6,754	6,754		17,072		17,072
3	Alliant Energy Corp Svc	LFP	2,233,263	2,233,263	4,159,331			4,159,331
4	Alliant Energy Corp Svc	NF	190,451	190,451		3,005,020		3,005,020
5	Alliant Energy Corp Svc	SFP				30,120		30,120
6	Alliant Energy Corp Svc	FNS					49,349,031	49,349,031
7	Alliant Energy Corp Svc	OS					38,958	38,958
8	Alliant Energy Corp Svc	OS					1,317,516	1,317,516
9	MidAmerican Energy	OS					13,007	13,007
10								
11								
12								
13								
14								
15								
16								
	TOTAL		2,430,468	2,430,468	4,159,331	3,052,212	50,718,512	57,930,055

FOOTNOTE DATA

Schedule Page: 332 Line No.: 2 Column: a

Per UR-112 and UR-113 issued by the Public Service Commission of Wisconsin, certain wheeling costs may be deferred in a regulatory asset. The amounts presented herein represent the wheeling expenses per invoices received net of the reclass of certain amounts to the regulatory asset.

Schedule Page: 332 Line No.: 3 Column: a

On January 1, 2001, Wisconsin Power and Light transferred its transmission assets to the American Transmission Company, LLC. Wisconsin Power and Light has a 23.54% ownership interest in the American Transmission Company, LLC. Alliant Energy Corporate Services, Inc. purchases wheeling from the American Transmission Company, LLC. as agent for Wisconsin Power and Light.

Per UR-112 and UR-113 issued by the Public Service Commission of Wisconsin, certain wheeling costs may be deferred in a regulatory asset. The amounts presented herein represent the wheeling expenses per invoices received net of the reclass of certain amounts to the regulatory asset.

Schedule Page: 332 Line No.: 4 Column: a

On January 1, 2001, Wisconsin Power and Light transferred its transmission assets to the American Transmission Company, LLC. Wisconsin Power and Light has a 23.54% ownership interest in the American Transmission Company, LLC. Alliant Energy Corporate Services, Inc. purchases wheeling from the American Transmission Company, LLC. as agent for Wisconsin Power and Light.

Per UR-112 and UR-113 issued by the Public Service Commission of Wisconsin, certain wheeling costs may be deferred in a regulatory asset. The amounts presented herein represent the wheeling expenses per invoices received net of the reclass of certain amounts to the regulatory asset.

Schedule Page: 332 Line No.: 5 Column: a

On January 1, 2001, Wisconsin Power and Light transferred its transmission assets to the American Transmission Company, LLC. Wisconsin Power and Light has a 23.54% ownership interest in the American Transmission Company, LLC. Alliant Energy Corporate Services, Inc. purchases wheeling from the American Transmission Company, LLC. as agent for Wisconsin Power and Light.

Per UR-112 and UR-113 issued by the Public Service Commission of Wisconsin, certain wheeling costs may be deferred in a regulatory asset. The amounts presented herein represent the wheeling expenses per invoices received net of the reclass of certain amounts to the regulatory asset.

Schedule Page: 332 Line No.: 6 Column: a

On January 1, 2001, Wisconsin Power and Light transferred its transmission assets to the American Transmission Company, LLC. Wisconsin Power and Light has a 23.54% ownership interest in the American Transmission Company, LLC. Alliant Energy Corporate Services, Inc. purchases wheeling from the American Transmission Company, LLC. as agent for Wisconsin Power and Light.

Per UR-112 and UR-113 issued by the Public Service Commission of Wisconsin, certain wheeling costs may be deferred in a regulatory asset. The amounts presented herein represent the wheeling expenses per invoices received net of the reclass of certain amounts to the regulatory asset.

Schedule Page: 332 Line No.: 7 Column: a

On January 1, 2001, Wisconsin Power and Light transferred its transmission assets to the American Transmission Company, LLC. Wisconsin Power and Light has a 23.54% ownership interest in the American Transmission Company, LLC. Alliant Energy Corporate Services, Inc. purchases wheeling from the American Transmission Company, LLC. as agent for Wisconsin Power and Light.

Per UR-112 and UR-113 issued by the Public Service Commission of Wisconsin, certain

FOOTNOTE DATA

wheeling costs may be deferred in a regulatory asset. The amounts presented herein represent the wheeling expenses per invoices received net of the reclass of certain amounts to the regulatory asset.

Schedule Page: 332 Line No.: 7 Column: b

Including FERC Assessment Fee.

Schedule Page: 332 Line No.: 8 Column: a

On January 1, 2001, Wisconsin Power and Light transferred its transmission assets to the American Transmission Company, LLC. Wisconsin Power and Light has a 23.54% ownership interest in the American Transmission Company, LLC. Alliant Energy Corporate Services, Inc. purchases wheeling from the American Transmission Company, LLC. as agent for Wisconsin Power and Light.

Schedule Page: 332 Line No.: 8 Column: b

Including ATC Amortization Fee.

Schedule Page: 332 Line No.: 9 Column: a

Per UR-112 and UR-113 issued by the Public Service Commission of Wisconsin, certain wheeling costs may be deferred in a regulatory asset. The amounts presented herein represent the wheeling expenses per invoices received net of the reclass of certain amounts to the regulatory asset.

Schedule Page: 332 Line No.: 9 Column: b

Including transmission facilities/metering charges and ancillary services.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	226,452
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	815,751
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	473,368
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < $5,000	
6	Directors Fees and Expenses	171,802
7	Other Expenses (List Major Items):	
8	Customer Service Informational Expenses	54,129
9	Community Development	44,459
10	Compliance Reporting	49,234
11	Economic Development	37,002
12	Regulatory Relations	548,060
13	Enviromental Expenditures	-55,523
14	Telecomunications/IT Expenses	-9,124
15	Security Expenses	1,682,976
16	Miscellaneous	-71,523
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
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41		
42		
43		
44		
45		
46	TOTAL	3,967,063

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of aquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			168,294		168,294
2	Steam Production Plant	23,512,882				23,512,882
3	Nuclear Production Plant	25,440,401				25,440,401
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage	254,550				254,550
6	Other Production Plant	2,122,445				2,122,445
7	Transmission Plant					
8	Distribution Plant	34,781,554				34,781,554
9	General Plant	1,721,534		605,166		2,326,700
10	Common Plant-Electric	11,261,769		6,178,792		17,440,561
11	TOTAL	99,095,135		6,952,252		106,047,387

B. Basis for Amortization Charges

General Plant and Comon Plant - Electric amortization is for software amortized over a five year period.

Intangible Plant amortization is for the Prairie du Sac FERC hydro license fees. It is being amortized over a 30 year life. The license expires in June 2032.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	310.1	2,833	40.00		2.50		
13	311.0	86,687					
14	312.0	375,101					
15	312.1	2,000	25.00	3.00	3.88		
16	312.2	473	15.00	35.00	4.37		
17	312.3	7					
18	312.4	7					
19	314.0	92,544					
20	315.0	34,951		-5.00			
21	316.0	15,617					
22	316.1	219	12.00	20.00	6.67		
23	316.2	243					
24	316.3	285					
25	316.4	314					
26	316.5	2,605					
27	316.6	14					
28	316.7	258					
29	Steam Subtotal	614,158					
30	320.0	382			18.18		
31	320.1	52			18.18		
32	321.0	22,108			18.18		
33	322.0	76,355			18.18		
34	322.1	1,186			18.18		
35	322.2	2,250			18.18		
36	322.3	573			18.18		
37	322.4	26,061					
38	323.0	20,983			18.18		
39	324.0	15,917			18.18		
40	325.0	11,165			18.18		
41	Nuclear Subtotal	177,032					
42	331.0	1,052	55.00	-20.00	2.18		
43	332.0	4,086	55.00	-20.00	2.18		
44	333.0	2,028	55.00	-10.00	2.00		
45	334.0	2,764	40.00	-10.00	2.75		
46	335.0	850	35.00		2.86		
47	Hydro Subtotal	10,780					
48	341.0	1,830	28.00	-10.00	3.93		
49	342.0	4,270	34.00	-10.00	3.24		
50	343.0	43,225	34.00	-5.00	3.09		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	344.1	11,175	50.00	-5.00	2.10		
13	344.2		45.00		2.22		
14	344.3	153	10.00	10.00	9.00		
15	345.0	8,966	43.00	-5.00	2.44		
16	346.0	691	40.00		2.50		
17	Other Prod Subtotal	70,310					
18	361.0	6,583	40.00	-30.00	3.25		
19	362.1	79,509	32.00	-5.00	3.28		
20	362.2	4,853	32.00	-5.00	3.28		
21	362.3	4,523	10.00		10.00		
22	364.0	162,523	40.00	-60.00	4.00		
23	365.1	159,266	40.00	-20.00	3.00		
24	365.2	5,992	30.00	2.00	3.27		
25	366.0	4,432	40.00	-5.00	2.63		
26	367.0	128,686	34.00	-5.00	3.09		
27	368.1	72,375	33.00	3.00	2.94		
28	368.2	68	25.00	-15.00	4.60		
29	368.3	75,341	30.00	7.00	3.10		
30	369.1	13,241	30.00	-90.00	6.33		
31	369.2	66,087	35.00	-10.00	3.14		
32	370.1	29,370	15.00		6.67		
33	370.2	36	15.00		6.67		
34	370.3	10,513	15.00		6.67		
35	371.0	5,087	28.00		3.57		
36	373.1	7,184	18.00		5.56		
37	373.2	7	20.00	-10.00	5.50		
38	373.4	3,950	20.00	12.00	4.40		
39	Distribution Subtotal	839,626					
40	390.0	3,235	36.00		2.78		
41	391.1	538	22.00	10.00			
42	391.2	1,306	4.00				
43	391.3	658	12.00				
44	391.4	7,786	8.00	7.00	11.63		
45	391.5	13,299	7.00		14.29		
46	391.35	743	3.00		33.33		
47	391.55	810	5.00		20.00		
48	392.0	45	30.00				
49	392.1	123	30.00	15.00	2.83		
50	392.4	18,397	12.00	15.00	7.08		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	394.0	3,588	15.00		6.67		
13	395.0	4,092	15.00		6.67		
14	395.1	159	15.00		6.67		
15	396.1	1,732	15.00	34.50	4.37		
16	396.2	-35	20.00	15.00	4.25		
17	396.3	34	10.00	15.00	8.50		
18	397.0	1,497	10.00				
19	398.0	128	25.00		4.00		
20	General Subtotal	58,135					
21							
22							
23							
24							
25							
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FOOTNOTE DATA

Schedule Page: 336 Line No.: 13 Column: c
40 to 47

Schedule Page: 336 Line No.: 13 Column: d
12.00% to -230.00%

Schedule Page: 336 Line No.: 13 Column: e
2.49% to 7.02%

Schedule Page: 336 Line No.: 14 Column: c
34 to 36

Schedule Page: 336 Line No.: 14 Column: d
-4.00% to -15.00%

Schedule Page: 336 Line No.: 14 Column: e
2.97% to 3.21%

Schedule Page: 336 Line No.: 17 Column: c
34 to 36

Schedule Page: 336 Line No.: 17 Column: d
-7.00% to -9.00%

Schedule Page: 336 Line No.: 17 Column: e
2.97% to 3.21%

Schedule Page: 336 Line No.: 18 Column: c
34 to 36

Schedule Page: 336 Line No.: 18 Column: d
-4.00 to -15.00%

Schedule Page: 336 Line No.: 18 Column: e
2.97% to 3.19%

Schedule Page: 336 Line No.: 19 Column: c
40 to 50

Schedule Page: 336 Line No.: 19 Column: d
-1.00% to -8.00%

Schedule Page: 336 Line No.: 19 Column: e
2.12% to 2.70%

Schedule Page: 336 Line No.: 20 Column: c
42 to 49

Schedule Page: 336 Line No.: 20 Column: e
2.14% to 2.50%

Schedule Page: 336 Line No.: 21 Column: c
18 to 25

Schedule Page: 336 Line No.: 21 Column: e
4.00% to 5.56%

Schedule Page: 336 Line No.: 23 Column: c
Vintages Prior to 1997: 15 to 42
1997 & Future Vintages: 30

Schedule Page: 336 Line No.: 23 Column: e
Vintages Prior to 1997: 2.38% to 6.67%
1997 & Future Vintages: 3.33%

Schedule Page: 336 Line No.: 24 Column: c
Vintages Prior to 1997: 15 to 42
1997 & Future Vintages: 10

Schedule Page: 336 Line No.: 24 Column: e
Vintages Prior to 1997: 2.38% to 6.67%
1997 & Future Vintages: 10.00%

FOOTNOTE DATA

Schedule Page: 336 Line No.: 25 Column: c

Vintages Prior to 1997: 15 to 42
1997 & Future Vintages: 15

Schedule Page: 336 Line No.: 25 Column: e

Vintages Prior to 1997: 2.38% to 6.67%
1997 & Future Vintages: 6.67%

Schedule Page: 336 Line No.: 26 Column: c

Vintages Prior to 1997: 15 to 42
1997 & Future Vintages: 4

Schedule Page: 336 Line No.: 26 Column: e

Vintages Prior to 1997: 2.38% to 6.67%
1997 & Future Vintages: 25.00%

Schedule Page: 336 Line No.: 27 Column: c

Vintages Prior to 1997: 15 to 42
1997 & Future Vintages: 15

Schedule Page: 336 Line No.: 27 Column: e

Vintages Prior to 1997: 2.38% to 6.67%
1997 & Future Vintages: 6.67%

Schedule Page: 336 Line No.: 28 Column: c

Vintages Prior to 1997: 15 to 42
1997 & Future Vintages: 10

Schedule Page: 336 Line No.: 28 Column: e

Vintages Prior to 1997: 2.38% to 6.67%
1997 & Future Vintages: 10.00%

Schedule Page: 336 Line No.: 30 Column: c

Plant base being depreciated over its useful life of 8.5 years using remaining life straight line methodology as approved the the WI PSC. End of life determined to be May 2010.

Schedule Page: 336 Line No.: 31 Column: c

Plant base being depreciated over its useful life of 8.5 years using the remainig life straight line methodology as approved by the WI PSC. End of life determined to be May 2010.

Schedule Page: 336 Line No.: 32 Column: c

Plant base being depreciated over its usefull life of 8.5 years using the remaining life straight line methodology as approved by the WI PSC. End of life determined to by May 2010.

Schedule Page: 336 Line No.: 33 Column: c

Plant base being depreciated over its useful life of 8.5 years using the remaining life straight line methodology as approved by the WI PSC. End of life determined to be May 2010.

Schedule Page: 336 Line No.: 34 Column: c

Plant being depreciated over its useful life of 8.5 years using the remaining life straightline methodology as approved by the WI PSC. End of life determined to be May 2010.

Schedule Page: 336 Line No.: 35 Column: c

Plant being depreciated over its useful life of 8.5 years using the remaining life straight line methodology as approved by the WI PSC. End of life determined to be May

2010.

Schedule Page: 336 Line No.: 36 Column: c

Plant being depreciated over its useful life of 8.5 years using the remaining life straight line methodology as approved by the WI PSC. End of life determined to by May 2010.

Schedule Page: 336 Line No.: 37 Column: c

Included in FERC account E322.4 is the Kewaunee Nuclear Steam Generator which is being depreciated over its remaining useful life of 8.5 years using the sum-of-the-years digits method as approved by the WI PSCW. End of life determined to by May 2010.

Schedule Page: 336 Line No.: 37 Column: e

FERC account E322.4 is used for the Kewaunee Steam Generator which is being depreciated over its remainig useful life of 8.5 years using the sum-of-the-years digits method as approved by the WI PSC. End of life determined to be May 2010. The applied depreciation rate changes each month.

Schedule Page: 336 Line No.: 38 Column: c

Plant being depreciated over its remaining life of 8.5 years using the remaining life straight line methodology as approved by the WI PSC. End of life determined to by May 2010.

Schedule Page: 336 Line No.: 39 Column: c

Plant base being depreciated over its useful life of 8.5 years using remaining life straight line methodology as approved by the WI PSC. End of life determined to by May 2010.

Schedule Page: 336 Line No.: 40 Column: c

Plant base is being depreciated over its useful life of 8.5 years using the remining life straight line methodology as approved by the WI PSC. End of life determined to by May 2010.

Schedule Page: 336.1 Line No.: 41 Column: e

3.75% to 4.09%

Schedule Page: 336.1 Line No.: 42 Column: d

6.00% to 15.00%

Schedule Page: 336.1 Line No.: 42 Column: e

11.75% to 21.25%

Schedule Page: 336.1 Line No.: 43 Column: d

6.00% to 13.00%

Schedule Page: 336.1 Line No.: 43 Column: e

7.25% to 8.55%

Schedule Page: 336.1 Line No.: 48 Column: d

8.00% to 15.00%

Schedule Page: 336.1 Line No.: 48 Column: e

2.83% to 7.67%

Schedule Page: 336.2 Line No.: 18 Column: e

5.50% to 10.00%

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	Public Service Commission of Wisconsin	1,351,585		1,351,585	
2	PSC Remainder Assessment				
3					
4					
5	Federal Energy Regulatory Commission	118,706		118,706	
6	FERC Remainder Assessment				
7					
8					
9	Federal Energy Regulatory Commission				
10	Wholesale Rate Case Filings		40,777	40,777	
11					
12					
13					
14	Public Service Commission of Wisconsin		13,060	13,060	
15	UR-112 Rate Case				
16					
17					
18	Public Service Commission of Wisconsin		121,970	121,970	
19	UR-113 Rate Case				
20					
21					
22	Public Service Commission of Wisconsin		32,988	32,988	
23	UR-114 Rate Case				
24					
25					
26	Public Service Commission of Wisconsin		409,303	409,303	
27	Miscellaneous				
28					
29					
30	Federal Energy Regulatory Commission	174,000		174,000	
31	Prairie Du Sac License Fee				
32					
33					
34	Federal Energy Regulatory Commission	28,500		28,500	
35	Prairie Du Sac Fish Enhancement				
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	1,672,791	618,098	2,290,889	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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)	
Electric	928	1,070,861					1
Gas	928	277,751					2
Water	928	2,973					3
							4
Electric	928	118,706					5
Gas	928						6
Water	928						7
							8
							9
Electic	928	39,142					10
Gas	928	1,628					11
Water	928	7					12
							13
Electric	928	10,201					14
Gas	928	2,646					15
Water	928	213					16
							17
Electric	928	96,637					18
Gas	928	25,065					19
Water	928	268					20
							21
Electric	928	26,136					22
Gas	928	6,779					23
Water	928	73					24
							25
Electric	928	343,733					26
Gas	928	64,973					27
Water	928	597					28
							29
Electric	928	174,000					30
Gas	928						31
Water	928						32
							33
Electric	928	28,500					34
Gas	928						35
Water	928						36
							37
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							45
		2,290,889					46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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	A(7)	R&D Management
2	B(1)	Electric Power Research Institute (EPRI)
3	B(1)	Gas Technology Institute
4	B(4)	Energy Center of Wisconsin
5	B(1)	University of Minnesota
6	B(1)	Electric Innovation Institute
7	B(1)	EPRI Supplements
8	A(7)	Combustion Initiative Administration
9	B(4)	RMT, Inc.
10	Total	
11		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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)		
26,986		930.2	26,986		1
	600,868	930.2	600,868		2
	53,717	804	53,717		3
	255,262	182,908	255,262		4
	8,200	930.2	8,200		5
	200,374	930.2	200,374		6
	5,009	930.2	5,009		7
109,112		920,921	109,112		8
	111,568		111,568		9
136,098	1,234,998		1,371,096		10
					11
					12
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	15,018,867		
4	Transmission			
5	Distribution	4,796,250		
6	Customer Accounts	4,682,037		
7	Customer Service and Informational	2,600,289		
8	Sales			
9	Administrative and General	19,526,524		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	46,623,967		
11	Maintenance			
12	Production	7,920,164		
13	Transmission			
14	Distribution	5,611,328		
15	Administrative and General	38		
16	TOTAL Maint. (Total of lines 12 thru 15)	13,531,530		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	22,939,031		
19	Transmission (Enter Total of lines 4 and 13)			
20	Distribution (Enter Total of lines 5 and 14)	10,407,578		
21	Customer Accounts (Transcribe from line 6)	4,682,037		
22	Customer Service and Informational (Transcribe from line 7)	2,600,289		
23	Sales (Transcribe from line 8)			
24	Administrative and General (Enter Total of lines 9 and 15)	19,526,562		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	60,155,497	9,356,998	69,512,495
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply	256,746		
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution	3,453,953		
34	Customer Accounts	1,495,927		
35	Customer Service and Informational	885,405		
36	Sales			
37	Administrative and General	4,671,271		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	10,763,302		
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	847,273		
46	Administrative and General	10		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	847,283		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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)	256,746		
52	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)	4,301,226		
55	Customer Accounts (Line 34)	1,495,927		
56	Customer Service and Informational (Line 35)	885,405		
57	Sales (Line 36)			
58	Administrative and General (Lines 37 and 46)	4,671,281		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	11,610,585	1,940,545	13,551,130
60	Other Utility Departments			
61	Operation and Maintenance	269,096	45,146	314,242
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	72,035,178	11,342,689	83,377,867
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	21,694,987	3,584,201	25,279,188
66	Gas Plant	2,784,376	439,996	3,224,372
67	Other (provide details in footnote):	63,108	14,269	77,377
68	TOTAL Construction (Total of lines 65 thru 67)	24,542,471	4,038,466	28,580,937
69	Plant Removal (By Utility Departments)			
70	Electric Plant	936,018	154,510	1,090,528
71	Gas Plant	61,420	10,100	71,520
72	Other (provide details in footnote):	9,973	1,644	11,617
73	TOTAL Plant Removal (Total of lines 70 thru 72)	1,007,411	166,254	1,173,665
74	Other Accounts (Specify, provide details in footnote):			
75	Stores Clearing Expense	2,652,891	447,395	3,100,286
76	Other Deferred Debits and Fleet Clearing	3,881,081	433,436	4,314,517
77	Miscellaneous Non-Operating Expense	2,615,708	433,840	3,049,548
78	Other	6,645	581	7,226
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	9,156,325	1,315,252	10,471,577
96	TOTAL SALARIES AND WAGES	106,741,385	16,862,661	123,604,046

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Account	Plant in Service Balance 12-31-04
301 Organization	1,281
389 Land & Land Rights	2,684,525
390 Sturctures & Improvements	51,777,509
391 Office Furniture & Equipment	154,174,984
392 Transportation Equipment	20,180,696
393 Stores Equipment	385,892
394 Tools, Ship & Garage Equipment	2,396,053
395 Laboratory Equipment	142,690
396 Power Operated Equipment	2,915,008
397 Communication Equipment	15,813,267
	250,471,905

Allocation to Common Plant (Note 1)

Plant	Common	Electric	Water	Gas
Plant in Service	233,146,556	203,233,853	1,212,362	28,700,341
Plant Held for Future Use	0	0	0	0
Completed Construction not Classified	17,325,349	15,5102,507	90,0912	2,132,751
Construction Work in Progress	6,794,864	5,923,083	35,333	0

Allocation of Common Reserve Depreciation (Note 1)

Plant	Common	Electric	Water	Gas
Plant in Service	174,877,823	152,440,999	909,365	21,527,460
Plant Held for Future Use	0	0	0	0

Allocation of Common Depreciation Expense (Note 1)

Plant	Common	Electric	Water	Gas
Depreciation Expense	12,919,317	11,261,769	67,180	1,590 368

Note 1: Common plant is allocated to electric, gas and water according to the Wisconsin Administrative Code. The resultant allocation was electric 87.17%, water .52% and gas 12.31% based on plant balances.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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)	10,222,953
3	Steam	8,303,386	23	Requirements Sales for Resale (See instruction 4, page 311.)	3,092,725
4	Nuclear	1,567,237	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	906,200
5	Hydro-Conventional	195,024	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	14,036
7	Other	52,064	27	Total Energy Losses	662,369
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	14,898,283
9	Net Generation (Enter Total of lines 3 through 8)	10,117,711			
10	Purchases	4,780,572			
11	Power Exchanges:				
12	Received				
13	Delivered				
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				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	14,898,283			

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Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

MONTHLY PEAKS AND OUTPUT

(1) Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
(2) Report on line 2 by month the system's output in Megawatt hours for each month.
(3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
(4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
(5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.

NAME OF SYSTEM: WISCONSIN POWER AND LIGHT COMPANY

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	1,340,996	20,002	2,149	6	1800
30	February	1,220,834	97,678	2,040	9	1900
31	March	1,248,027	82,032	1,968	11	1900
32	April	1,198,053	108,846	1,819	12	1100
33	May	1,245,252	185,734	1,981	20	1400
34	June	1,140,163	17,015	2,422	8	1700
35	July	1,334,530	81,009	2,627	20	1700
36	August	1,272,182	77,445	2,472	3	1500
37	September	1,246,233	76,415	2,389	2	1700
38	October	1,178,516	67,924	1,888	26	1900
39	November	1,166,185	67,855	2,115	30	1800
40	December	1,307,312	72,128	2,280	20	1800
41	TOTAL	14,898,283	954,083			

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 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: *Blackhawk Unit 3* (b)			Plant Name: *Blackhawk Unit 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	1947			1949		
4	Year Last Unit was Installed	1947			1949		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	25.00			25.00		
6	Net Peak Demand on Plant - MW (60 minutes)	28			28		
7	Plant Hours Connected to Load	120			375		
8	Net Continuous Plant Capability (Megawatts)	28			26		
9	When Not Limited by Condenser Water	0			0		
10	When Limited by Condenser Water	0			0		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	729000			4386000		
13	Cost of Plant: Land and Land Rights	101698			101698		
14	Structures and Improvements	1350945			1350945		
15	Equipment Costs	4501413			4538300		
16	Asset Retirement Costs	0			0		
17	Total Cost	5954056			5990943		
18	Cost per KW of Installed Capacity (line 17/5) Including	238.1622			239.6377		
19	Production Expenses: Oper, Supv, & Engr	8195			15587		
20	Fuel	219288			684115		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	85404			207430		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	41593			97750		
26	Misc Steam (or Nuclear) Power Expenses	25332			59226		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	8802			16561		
30	Maintenance of Structures	8180			13905		
31	Maintenance of Boiler (or reactor) Plant	193487			113841		
32	Maintenance of Electric Plant	110986			28207		
33	Maintenance of Misc Steam (or Nuclear) Plant	4781			7386		
34	Total Production Expenses	706048			1244008		
35	Expenses per Net KWh	0.9685			0.2836		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Gas			Gas		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Mcf			Mcf		
38	Quantity (Units) of Fuel Burned	31242	0	0	98096	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	998283	0	0	1002239	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	7.020	0.000	0.000	6.970	0.000	0.000
41	Average Cost of Fuel per Unit Burned	7.020	0.000	0.000	6.970	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	7.031	0.000	0.000	6.958	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	30.081	0.000	0.000	15.598	0.000	0.000
44	Average BTU per KWh Net Generation	42782.000	0.000	0.000	22416.000	0.000	0.000

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Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: *Blackhawk* (d)	Plant Name: *Columbia I (All)* (e)	Plant Name: *Columbia II (All)* (f)	Line No.
Steam	Steam	Steam	1
Conventional	Conventional	Conventional	2
1947	1975	1978	3
1949	1975	1978	4
50.00	512.00	511.00	5
56	542	561	6
494	8026	7784	7
55	545	542	8
0	0	0	9
0	0	0	10
0	0	0	11
5115000	3642753646	3468038110	12
203396	1256304	821975	13
2701890	30824161	29195198	14
9039713	168834238	195296118	15
0	0	0	16
11944999	200914703	225313291	17
238.9000	392.4115	440.9262	18
23782	206160	197812	19
903403	49086553	46252441	20
0	0	0	21
292834	1954774	1822785	22
0	0	0	23
0	0	0	24
139343	816813	709463	25
84558	936014	891401	26
0	0	0	27
0	0	0	28
25363	188592	225892	29
22085	119556	117892	30
307328	5284340	4626881	31
139193	778936	756461	32
12167	273404	297947	33
1950056	59645142	55898975	34
0.3812	0.0164	0.0161	35

Gas			Coal	Oil		Coal	Oil		36
Mcf			Tons	Barrels		Tons	Barrels		37
129337	0	0	2312431	5541	0	2188026	4836	0	38
1001291	0	0	8477	140890	0	8477	140890	0	39
6.980	0.000	0.000	21.110	47.140	0.000	21.110	47.140	0.000	40
6.980	0.000	0.000	21.120	43.300	0.000	21.040	45.930	0.000	41
6.976	0.000	0.000	1.246	7.317	0.000	1.241	7.762	0.000	42
17.662	0.000	0.000	1.341	0.007	0.000	1.327	0.006	0.000	43
25318.000	0.000	0.000	10762.000	9.000	0.000	10697.000	8.000	0.000	44

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) *(Continued)*

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 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 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: *Columbia Energy Ctr* (b)			Plant Name: *Columbia I (WPL)* (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	1975			1975		
4	Year Last Unit was Installed	1978			1975		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	1023.00			237.00		
6	Net Peak Demand on Plant - MW (60 minutes)	1103			250		
7	Plant Hours Connected to Load	15810			0		
8	Net Continuous Plant Capability (Megawatts)	1087			252		
9	When Not Limited by Condenser Water	0			0		
10	When Limited by Condenser Water	0			0		
11	Average Number of Employees	137			0		
12	Net Generation, Exclusive of Plant Use - KWh	7110791756			1702149544		
13	Cost of Plant: Land and Land Rights	2078279			580012		
14	Structures and Improvements	60019359			12284855		
15	Equipment Costs	364130356			70341887		
16	Asset Retirement Costs	0			0		
17	Total Cost	426227994			83206754		
18	Cost per KW of Installed Capacity (line 17/5) Including	416.6452			351.0834		
19	Production Expenses: Oper, Supv, & Engr	403972			117386		
20	Fuel	95338994			23122159		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	3777559			1137383		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	1526276			451319		
26	Misc Steam (or Nuclear) Power Expenses	1827415			503211		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	414484			106629		
30	Maintenance of Structures	237448			64496		
31	Maintenance of Boiler (or reactor) Plant	9911221			2795391		
32	Maintenance of Electric Plant	1535397			413868		
33	Maintenance of Misc Steam (or Nuclear) Plant	571351			146184		
34	Total Production Expenses	115544117			28858026		
35	Expenses per Net KWh	0.0162			0.0170		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil		Coal	Oil	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels		Tons	Barrels	
38	Quantity (Units) of Fuel Burned	4500457	10377	0	1080464	2560	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8477	140890	0	8477	140890	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	21.110	47.140	0.000	21.110	47.140	0.000
41	Average Cost of Fuel per Unit Burned	21.080	44.520	0.000	21.300	43.300	0.000
42	Average Cost of Fuel Burned per Million BTU	1.243	7.524	0.000	1.256	7.317	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	1.334	0.006	0.000	1.352	0.007	0.000
44	Average BTU per KWh Net Generation	10731.000	9.000	0.000	10762.000	9.000	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 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: *Columbia II (WPL)* (d)			Plant Name: *Columbia Energy Ctr* (e)			Plant Name: *Edgewater Unit 3* (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1978			1975			1951			3
1978			1978			1951			4
236.00			473.00			60.00			5
259			509			76			6
0			0			7751			7
250			502			76			8
0			0			0			9
0			0			0			10
0			137			123			11
1605978074			3308127618			398750000			12
333887			913899			898374			13
15093382			27378237			2655087			14
96892827			167234714			23965766			15
0			0			0			16
112320096			195526850			27519227			17
475.9326			413.3760			458.6538			18
109186			226572			31215			19
21675423			44797582			6537913			20
0			0			0			21
1036836			2174219			639280			22
0			0			0			23
0			0			0			24
400730			852049			299588			25
469966			973177			203040			26
0			0			0			27
0			0			0			28
127011			233640			34702			29
62865			127361			5175			30
2426938			5222329			753421			31
407432			821300			142762			32
145421			291605			186255			33
26861808			55719834			8833351			34
0.0167			0.0168			0.0222			35
Coal	Oil		Coal	Oil		Coal	Oil	Tire	36
Tons	Barrels		Tons	Barrels		Tons	Barrels	Tons	37
1013218	2334	0	2093682	4794	0	246124	5444	4856	38
8477	140890	0	8477	140890	0	8752	138875	16300	39
21.110	47.140	0.000	21.110	47.140	0.000	22.370	53.260	26.320	40
21.290	45.930	0.000	21.290	44.520	0.000	24.950	49.280	26.610	41
1.256	7.762	0.000	1.256	7.584	0.000	1.425	8.450	0.816	42
1.343	0.006	0.000	1.348	0.006	0.000	1.540	0.067	0.032	43
10697.000	8.000	0.000	10730.000	9.000	0.000	10804.000	80.000	397.000	44

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Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) *(Continued)*

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 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 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: *Edgewater Unit4(All)* (b)			Plant Name: *Edgewater Unit4(WPL)* (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	1969			1969		
4	Year Last Unit was Installed	1969			1969		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	330.00			225.00		
6	Net Peak Demand on Plant - MW (60 minutes)	331			226		
7	Plant Hours Connected to Load	6801			0		
8	Net Continuous Plant Capability (Megawatts)	338			231		
9	When Not Limited by Condenser Water	0			0		
10	When Limited by Condenser Water	0			0		
11	Average Number of Employees	123			0		
12	Net Generation, Exclusive of Plant Use - KWh	1812760368			1195944171		
13	Cost of Plant: Land and Land Rights	2535103			1730321		
14	Structures and Improvements	7945456			5430733		
15	Equipment Costs	95706064			63950137		
16	Asset Retirement Costs	0			0		
17	Total Cost	106186623			71111191		
18	Cost per KW of Installed Capacity (line 17/5) Including	321.7776			316.0497		
19	Production Expenses: Oper, Supv, & Engr	154211			121065		
20	Fuel	24164997			16103050		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	1267084			951604		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	540085			414662		
26	Misc Steam (or Nuclear) Power Expenses	460385			363410		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	163241			129548		
30	Maintenance of Structures	19017			14374		
31	Maintenance of Boiler (or reactor) Plant	2222769			1605776		
32	Maintenance of Electric Plant	2256516			1589097		
33	Maintenance of Misc Steam (or Nuclear) Plant	558293			423974		
34	Total Production Expenses	31806598			21716560		
35	Expenses per Net KWh	0.0175			0.0182		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Tire	Coal	Oil	Tire
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels	Tons	Tons	Barrels	Tons
38	Quantity (Units) of Fuel Burned	1020475	6548	7951	673799	4332	4863
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8668	138875	16300	8669	138875	16300
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	22.180	53.260	26.320	22.370	53.260	26.320
41	Average Cost of Fuel per Unit Burned	23.150	51.080	25.970	23.380	51.070	25.830
42	Average Cost of Fuel Burned per Million BTU	1.335	8.758	0.797	1.349	8.756	0.792
43	Average Cost of Fuel Burned per KWh Net Gen	1.303	0.018	0.011	1.317	0.018	0.011
44	Average BTU per KWh Net Generation	9760.000	21.000	143.000	9768.000	21.000	133.000

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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 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: *Edgewater Unit5(All)* (d)			Plant Name: *Edgewater Unit5(WPL)* (e)			Plant Name: *Nelson Dewey Unit 1* (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1985			1985			1959			3
1985			1985			1959			4
380.00			285.00			100.00			5
421			316			109			6
8071			0			8050			7
419			314			110			8
0			0			0			9
0			0			0			10
123			0			0			11
2548198807			1983521848			615086000			12
2213823			1647104			127551			13
44906727			33977649			3980012			14
268056675			202709411			40789296			15
0			0			0			16
315177225			238334164			44896859			17
829.4138			836.2602			448.9686			18
188810			148600			119076			19
32181907			25184493			7918321			20
0			0			0			21
1483338			1186793			822059			22
0			0			0			23
0			0			0			24
733793			588126			310457			25
655806			548854			283278			26
0			0			0			27
0			0			0			28
189761			151062			129530			29
34841			26679			77893			30
1923223			1489696			1207051			31
455408			354778			488417			32
748110			582768			196825			33
38594997			30261849			11552907			34
0.0151			0.0153			0.0188			35
Coal	Oil		Coal	Oil		Coal	Oil	Tire	36
Tons	Barrels		Tons	Barrels		Tons	Barrels	Tons	37
1503764	5625	0	1170654	4387	0	328604	294	10	38
8570	138875	0	8570	138875	0	10161	135398	15500	39
20.860	53.260	0.000	20.920	53.260	0.000	23.200	52.790	0.000	40
21.220	48.350	0.000	21.330	48.430	0.000	24.060	43.120	27.700	41
1.238	8.290	0.000	1.245	8.303	0.000	1.184	7.583	0.894	42
1.252	0.011	0.000	1.259	0.011	0.000	1.285	0.002	0.000	43
10115.000	13.000	0.000	10116.000	13.000	0.000	10857.000	3.000	1.000	44

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) *(Continued)*

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Line No.	Item (a)	Plant Name: *Nelson Dewey Unit 2* (b)			Plant Name: *Nelson Dewey 1 and 2* (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	1962			1959		
4	Year Last Unit was Installed	1962			1962		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	100.00			200.00		
6	Net Peak Demand on Plant - MW (60 minutes)	112			221		
7	Plant Hours Connected to Load	8388			16438		
8	Net Continuous Plant Capability (Megawatts)	112			222		
9	When Not Limited by Condenser Water	0			0		
10	When Limited by Condenser Water	0			0		
11	Average Number of Employees	0			55		
12	Net Generation, Exclusive of Plant Use - KWh	622362000			1237448000		
13	Cost of Plant: Land and Land Rights	0			127551		
14	Structures and Improvements	3677895			7657907		
15	Equipment Costs	45984139			86773435		
16	Asset Retirement Costs	0			0		
17	Total Cost	49662034			94558893		
18	Cost per KW of Installed Capacity (line 17/5) Including	496.6203			472.7945		
19	Production Expenses: Oper, Supv, & Engr	116083			235159		
20	Fuel	7812831			15731152		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	823555			1645614		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	306340			616797		
26	Misc Steam (or Nuclear) Power Expenses	287039			570317		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	128591			258121		
30	Maintenance of Structures	77011			154904		
31	Maintenance of Boiler (or reactor) Plant	907010			2114061		
32	Maintenance of Electric Plant	138908			627325		
33	Maintenance of Misc Steam (or Nuclear) Plant	167251			364076		
34	Total Production Expenses	10764619			22317526		
35	Expenses per Net KWh	0.0173			0.0180		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Tire	Coal	Oil	Tire
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels	Tons	Tons	Barrels	Tons
38	Quantity (Units) of Fuel Burned	324478	222	239	653082	516	249
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	10121	135398	15500	10141	135398	15500
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	23.200	52.790	0.000	23.200	52.790	0.000
41	Average Cost of Fuel per Unit Burned	24.030	45.080	27.800	24.040	43.970	27.800
42	Average Cost of Fuel Burned per Million BTU	1.253	7.934	0.897	1.269	7.734	0.897
43	Average Cost of Fuel Burned per KWh Net Gen	1.187	0.002	0.001	1.185	0.002	0.001
44	Average BTU per KWh Net Generation	10554.000	2.000	12.000	10705.000	2.000	6.000

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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 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: *Rock River Unit 1* (d)			Plant Name: *Rock River Unit 2* (e)			Plant Name: *Rock River Units 1&2* (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1954			1955			1954			3
1954			1955			1955			4
75.00			75.00			150.00			5
79			83			162			6
3048			2853			5901			7
75			73			148			8
0			0			0			9
0			0			0			10
0			0			45			11
88989698			85489302			174479000			12
473745			170137			643882			13
4391242			4742895			9134137			14
17766930			27190297			44957227			15
62306			62306			124612			16
22694223			32165635			54859858			17
302.5896			428.8751			365.7324			18
91773			86013			177786			19
8385323			7205438			15590761			20
0			0			0			21
704965			618540			1323505			22
0			0			0			23
0			0			0			24
274732			236878			511610			25
277416			249486			526902			26
0			0			0			27
0			0			0			28
114478			99593			214071			29
42773			35644			78417			30
792976			368397			1161373			31
149531			258086			407617			32
45494			32657			78151			33
10879461			9190732			20070193			34
0.1223			0.1075			0.1150			35
Oil	Gas		Oil	Gas		Oil	Gas		36
Barrels	Mcf		Barrels	Mcf		Barrels	Mcf		37
345	1281217	0	264	1101042	0	609	2382259	0	38
141212	1000991	0	141212	1002241	0	141212	1001569	0	39
49.880	6.520	0.000	49.880	6.520	0.000	49.880	6.520	0.000	40
46.150	6.520	0.000	45.270	6.520	0.000	45.770	6.520	0.000	41
7.782	6.516	0.000	7.633	6.508	0.000	7.717	6.512	0.000	42
0.018	9.391	0.000	0.014	8.400	0.000	0.016	8.905	0.000	43
23.000	14412.000	0.000	18.000	12908.000	0.000	21.000	13675.000	0.000	44

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) *(Continued)*

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 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 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: *Rock River Unit 3* (b)			Plant Name: *Rock River Unit 4* (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Gas Turbine			Gas Turbine		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1967			1968		
4	Year Last Unit was Installed	1967			1968		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	27.00			15.00		
6	Net Peak Demand on Plant - MW (60 minutes)	28			18		
7	Plant Hours Connected to Load	8			1		
8	Net Continuous Plant Capability (Megawatts)	22			16		
9	When Not Limited by Condenser Water	0			0		
10	When Limited by Condenser Water	0			0		
11	Average Number of Employees	45			45		
12	Net Generation, Exclusive of Plant Use - KWh	0			0		
13	Cost of Plant: Land and Land Rights	0			0		
14	Structures and Improvements	124880			116106		
15	Equipment Costs	3126498			2120703		
16	Asset Retirement Costs	0			0		
17	Total Cost	3251378			2236809		
18	Cost per KW of Installed Capacity (line 17/5) Including	120.4214			149.1206		
19	Production Expenses: Oper, Supv, & Engr	105			105		
20	Fuel	25116			15791		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	3052			3044		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	1394			1767		
26	Misc Steam (or Nuclear) Power Expenses	554			555		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	70			69		
30	Maintenance of Structures	1338			2286		
31	Maintenance of Boiler (or reactor) Plant	25245			12947		
32	Maintenance of Electric Plant	0			279		
33	Maintenance of Misc Steam (or Nuclear) Plant	0			84		
34	Total Production Expenses	56874			36927		
35	Expenses per Net KWh	0.0000			0.0000		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Gas			Gas		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Mcf			Mcf		
38	Quantity (Units) of Fuel Burned	2326	0	0	1091	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	997441	0	0	1000660	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	10.800	0.000	0.000	14.470	0.000	0.000
41	Average Cost of Fuel per Unit Burned	10.800	0.000	0.000	14.470	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	10.826	0.000	0.000	14.464	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000	0.000	0.000	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000	0.000	0.000	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 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: *Rock River Unit 5* (d)			Plant Name: *Rock River Unit 6* (e)			Plant Name: *Rock River Units 5&6* (f)			Line No.
Gas Turbine			Gas Turbine			Gas Turbine			1
Conventional			Conventional			Conventional			2
1973			1973			1973			3
1973			1973			1973			4
51.00			51.00			102.00			5
67			66			133			6
160			151			311			7
57			55			113			8
0			0			0			9
0			0			0			10
0			0			45			11
6290540			6272120			12562660			12
0			0			0			13
41304			41304			82608			14
5029537			4987942			10017479			15
0			0			0			16
5070841			5029246			10100087			17
99.4283			98.6127			99.0205			18
1695			1043			2738			19
628190			613895			1242085			20
0			0			0			21
3451			5555			9007			22
0			0			0			23
0			0			0			24
2538			786			3323			25
1636			2913			4548			26
0			0			0			27
0			0			0			28
1050			996			2046			29
191			144			335			30
59637			58166			117803			31
2621			2			2623			32
0			0			0			33
701009			683500			1384508			34
0.1114			0.1090			0.1102			35
Gas	Oil		Gas	Oil		Gas	Oil		36
Mcf	Barrels		Mcf	Barrels		Mcf	Barrels		37
71638	3099	0	71127	3042	0	142765	6141	0	38
998704	140058	0	997210	140058	0	997959	140058	0	39
7.210	43.773	0.000	7.120	43.773	0.000	7.160	43.773	0.000	40
7.210	36.130	0.000	7.120	35.370	0.000	7.160	35.750	0.000	41
7.215	6.149	0.000	7.138	6.021	0.000	7.177	6.086	0.000	42
8.206	1.780	0.000	8.072	1.716	0.000	8.139	1.748	0.000	43
11373.000	2895.000	0.000	11309.000	2849.000	0.000	11341.000	2872.000	0.000	44

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) *(Continued)*

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 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 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: *Sheepskin* (b)			Plant Name: *S Fond du Lac Unit 2* (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Gas Turbine			Gas Turbine		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1971			1994		
4	Year Last Unit was Installed	1971			1994		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	40.00			86.00		
6	Net Peak Demand on Plant - MW (60 minutes)	40			88		
7	Plant Hours Connected to Load	1			155		
8	Net Continuous Plant Capability (Megawatts)	38			85		
9	When Not Limited by Condenser Water	0			0		
10	When Limited by Condenser Water	0			0		
11	Average Number of Employees	45			0		
12	Net Generation, Exclusive of Plant Use - KWh	350100			6483200		
13	Cost of Plant: Land and Land Rights	17831			254243		
14	Structures and Improvements	122978			723938		
15	Equipment Costs	4625122			25668231		
16	Asset Retirement Costs	0			0		
17	Total Cost	4765931			26646412		
18	Cost per KW of Installed Capacity (line 17/5) Including	119.1483			309.8420		
19	Production Expenses: Oper, Supv, & Engr	1556			5600		
20	Fuel	60485			787576		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	2672			92592		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	1940			614		
26	Misc Steam (or Nuclear) Power Expenses	407			128741		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	65			4873		
30	Maintenance of Structures	1346			325		
31	Maintenance of Boiler (or reactor) Plant	11016			46733		
32	Maintenance of Electric Plant	163			254		
33	Maintenance of Misc Steam (or Nuclear) Plant	49			374545		
34	Total Production Expenses	79699			1441853		
35	Expenses per Net KWh	0.2276			0.2224		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Gas			Gas	Oil	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Mcf			Mcf	Barrels	
38	Quantity (Units) of Fuel Burned	6840	0	0	106489	434	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	996406	0	0	1004176	140043	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	8.840	0.000	0.000	7.260	33.930	0.000
41	Average Cost of Fuel per Unit Burned	8.840	0.000	0.000	7.260	33.930	0.000
42	Average Cost of Fuel Burned per Million BTU	8.875	0.000	0.000	7.227	5.763	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	17.276	0.000	0.000	11.921	0.227	0.000
44	Average BTU per KWh Net Generation	19467.000	0.000	0.000	16494.000	394.000	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 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: *S Fond du Lac Unit 3* (d)			Plant Name: *S Fond du Lac U2&3* (e)			Plant Name: *Kewaunee* (f)			Line No.
Gas Turbine			Gas Turbine			Nuclear			1
Conventional			Conventional			Conventional			2
1994			1994			1974			3
1994			1994			1974			4
86.00			172.00			219.00			5
89			177			236			6
302			457			7050			7
83			168			0			8
0			0			0			9
0			0			0			10
0			2			0			11
13178200			19661400			1567237000			12
254243			508486			434159			13
720703			1444641			22108479			14
33698259			59366490			157766300			15
0			0			24125000			16
34673205			61319617			204433938			17
403.1768			356.5094			933.4883			18
5798			11398			4853833			19
1510566			2298142			7617842			20
0			0			16657			21
93961			186553			4320458			22
0			0			0			23
0			0			0			24
391			1005			344268			25
224256			352997			18501239			26
0			0			0			27
0			0			0			28
5009			9882			6591843			29
14			339			352665			30
7275			54008			5139502			31
175			429			2269172			32
457691			832236			1696816			33
2305136			3746989			51704295			34
0.1749			0.1906			0.0330			35
Gas	Oil		Gas	Oil		Nuclear			36
Mcf	Barrels		Mcf	Barrels		Thermal			37
205101	851	0	311590	1286	0	205379	0	0	38
1005411	140043	0	1004989	140043	0	80823194	0	0	39
7.220	33.900	0.000	7.240	33.880	0.000	33.910	0.000	0.000	40
7.220	33.900	0.000	7.240	33.880	0.000	37.090	0.000	0.000	41
7.186	5.763	0.000	7.200	5.763	0.000	0.459	0.000	0.000	42
11.244	0.219	0.000	11.467	0.222	0.000	0.425	0.000	0.000	43
15648.000	380.000	0.000	15927.000	385.000	0.000	10269.000	0.000	0.000	44

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) *(Continued)*

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Line No.	Item (a)	Plant Name: *S Fond du Lac Unit 1* (b)			Plant Name: *S Fond du Lac Unit 4* (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Gas Turbine			Gas Turbine		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1992			1995		
4	Year Last Unit was Installed	1993			1996		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	86.00			86.00		
6	Net Peak Demand on Plant - MW (60 minutes)	88			94		
7	Plant Hours Connected to Load	145			13		
8	Net Continuous Plant Capability (Megawatts)	82			85		
9	When Not Limited by Condenser Water	0			0		
10	When Limited by Condenser Water	0			0		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	4328000			465000		
13	Cost of Plant: Land and Land Rights	99178			99178		
14	Structures and Improvements	2212353			68712		
15	Equipment Costs	29137895			36563570		
16	Asset Retirement Costs	0			0		
17	Total Cost	31449426			36731460		
18	Cost per KW of Installed Capacity (line 17/5) Including	365.6910			427.1100		
19	Production Expenses: Oper, Supv, & Engr	52552			52336		
20	Fuel	810770			120815		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	0			0		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	89154			74020		
26	Misc Steam (or Nuclear) Power Expenses	25888			21501		
27	Rents	1148			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	4005			8719		
30	Maintenance of Structures	0			0		
31	Maintenance of Boiler (or reactor) Plant	0			0		
32	Maintenance of Electric Plant	512553			438972		
33	Maintenance of Misc Steam (or Nuclear) Plant	2027			1488		
34	Total Production Expenses	1498097			717851		
35	Expenses per Net KWh	0.3461			1.5438		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Gas	Oil		Gas		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Mcf	Barrels		Mcf		
38	Quantity (Units) of Fuel Burned	103615	238	0	8025	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1003327	140043	0	1016000	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	7.750	33.820	0.000	15.050	0.000	0.000
41	Average Cost of Fuel per Unit Burned	7.750	33.820	0.000	15.050	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	7.722	5.763	0.000	14.818	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	18.547	0.186	0.000	25.982	0.000	0.000
44	Average BTU per KWh Net Generation	24020.000	323.000	0.000	17534.000	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 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: *S Fond du Lac U1&4* (d)	Plant Name: (e)	Plant Name: (f)	Line No.
Gas Turbine			1
Conventional			2
1992			3
1996			4
172.00	0.00	0.00	5
182	0	0	6
158	0	0	7
167	0	0	8
0	0	0	9
0	0	0	10
2	0	0	11
4793000	0	0	12
198356	0	0	13
2281065	0	0	14
65701465	0	0	15
0	0	0	16
68180886	0	0	17
396.4005	0.0000	0.0000	18
104888	0	0	19
931585	0	0	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
163174	0	0	25
47389	0	0	26
1148	0	0	27
0	0	0	28
12724	0	0	29
0	0	0	30
0	0	0	31
951525	0	0	32
3515	0	0	33
2215948	0	0	34
0.4623	0.0000	0.0000	35

Gas	Oil								36
Mcf	Barrels								37
111640	238	0	0	0	0	0	0	0	38
1004238	140043	0	0	0	0	0	0	0	39
8.270	33.820	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40
8.270	33.820	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41
8.238	5.763	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42
19.268	0.168	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43
23391.000	291.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44

FOOTNOTE DATA

Schedule Page: 402 Line No.: -1 Column: e

Operated as a joint facility; showing total of all owners.

Schedule Page: 402 Line No.: -1 Column: f

Schedule Page: 402.1 Line No.: -1 Column: b

Schedule Page: 402.1 Line No.: -1 Column: c

Operated as a joint facility; showing WPL total only.

Schedule Page: 402.1 Line No.: -1 Column: d

Schedule Page: 402.1 Line No.: -1 Column: e

Schedule Page: 402.2 Line No.: -1 Column: b

Schedule Page: 402.2 Line No.: -1 Column: c

Schedule Page: 402.2 Line No.: -1 Column: d

Schedule Page: 402.2 Line No.: -1 Column: e

Schedule Page: 402.5 Line No.: -1 Column: c

WPL only

Schedule Page: 402.5 Line No.: -1 Column: d

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Joint owner - 41%

Nuclear fuel costs include A&G costs billed by the Host Company, not normally allocated to WP&L facilities.

Schedule Page: 402.6 Line No.: -1 Column: b

WPPI only

Schedule Page: 402.6 Line No.: -1 Column: c

Schedule Page: 402.6 Line No.: -1 Column: d

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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 plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: Prairie du Sac (b)	FERC Licensed Project No. 0 Plant Name: Kilbourn (c)
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Run-of River
2	Plant Construction type (Conventional or Outdoor)	Conventional	Conventional
3	Year Originally Constructed	1914	1909
4	Year Last Unit was Installed	1940	1939
5	Total installed cap (Gen name plate Rating in MW)	28.50	10.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	29	10
7	Plant Hours Connect to Load	8,784	8,757
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	30	10
10	(b) Under the Most Adverse Oper Conditions	0	0
11	Average Number of Employees	4	4
12	Net Generation, Exclusive of Plant Use - Kwh	139,477,200	55,546,800
13	Cost of Plant		
14	Land and Land Rights	797,253	421,659
15	Structures and Improvements	678,590	508,020
16	Reservoirs, Dams, and Waterways	2,948,181	1,138,049
17	Equipment Costs	3,222,966	2,473,399
18	Roads, Railroads, and Bridges	0	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	7,646,990	4,541,127
21	Cost per KW of Installed Capacity (line 20 / 5)	268.3154	454.1127
22	Production Expenses		
23	Operation Supervision and Engineering	78,413	30,815
24	Water for Power	138,232	73,410
25	Hydraulic Expenses	2,569	1,300
26	Electric Expenses	69,248	36,705
27	Misc Hydraulic Power Generation Expenses	233,688	111,078
28	Rents	0	0
29	Maintenance Supervision and Engineering	79,864	30,864
30	Maintenance of Structures	0	69,533
31	Maintenance of Reservoirs, Dams, and Waterways	57,501	30,710
32	Maintenance of Electric Plant	43,983	26,255
33	Maintenance of Misc Hydraulic Plant	0	0
34	Total Production Expenses (total 23 thru 33)	703,498	410,670
35	Expenses per net KWh	0.0050	0.0074

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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						
2						
3						
4	Landfill:					
5	Berlin	2001	2.42		16,430	2,401,820
6	Deer Ridge Dairy	2001	0.14		921	259,751
7	Double S Dairy	2001	0.20		967	
8	Sauk County Landfill	2002	0.24		922	1,026,075
9	Glacier Ridge Landfill	2003	0.30		465,534	888,930
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	12/31/2004	End of 2004/Q4

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 (Incl Asset Retire. Costs) Per MW (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
						2
						3
						4
992,488	231,634	373,880	50,066	Methane Gas	228	5
1,855,364	744	28,936	17,227	Methane Gas	314	6
	678	26,583	57,783	Methane Gas	275	7
4,275,313	594	6,028	44,445	Methane Gas	65	8
2,963,100		4,116		Methane Gas	88	9
						10
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FOOTNOTE DATA

Schedule Page: 410 Line No.: 7 Column: f

The Double S Dairy generator was retired in December 2004. The customer now owns the generator at this site, and WP&L has signed a purchased power agreement with this customer.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	20TH STREET 1	DISTRIBUTION U	138.00	13.10	
2	32ND STREET 1	DISTIRBUTION U	67.00	13.10	
3	3RD STREET 5	DISTRIBUTION PA	69.00	13.10	
4	3RD STREET 5	DISTRIBUTION PA	69.00	12.40	
5	ALBANY 6	DISTRIBUTION 4	13.80	13.10	
6	ALTO 5	DISTRIBUTION U	69.00	12.40	
7	ARNOTT 7	DISTRIBUTION U	69.00	13.10	
8	BARABOO 11	DISTRIBUTION CA	69.00	13.10	
9	BELLEVILLE 15	DISTRIBUTION U	34.00	13.10	
10	BERLIN 7	DISTRIBUTION U	69.00	13.10	
11	BLACKHAWK 2	DISTRIBUTION PA	138.00	13.10	
12	BLACKSMITH 6	DISTRIBUTION U	69.00	13.10	
13	BRANDON 8	DISTRIBUTION U	69.00	13.10	
14	BRICKCHURCH 13	DISTRIBUTION U	138.00	13.10	
15	BRISBOIS 9	DISTRIBUTION U	69.00	13.10	
16	BRISTOL 13	DISTRIBUTION U	69.00	13.00	
17	BRISTOL 13	DISTRIBUTION U	69.00	12.40	
18	BROOKLYN 15	DISTRIBUTION U	67.00	13.10	
19	BURKE 15	DISTRIBUTION U	69.00	24.90	
20	BURKE 15	DISTRIBUTION U	24.90	12.40	
21	CAMBRIA 5	DISTRIBUTION U	69.00	12.40	
22	CAMBRIDGE 15	DISTRIBUTION U	138.00	13.10	
23	CENTER STREET 5	DISTRIBUTION U	69.00	13.10	
24	CLINTON 2	DISTRIBUTIN U	69.00	12.40	
25	COLLADAY 15	DISTRIBUTION U	138.00	13.10	7.50
26	COTTAGE GROVE 15	DISTRIBUTION U	69.00	13.10	
27	COUNCIL CREEK 10	DISTRIBUTION U	138.00	13.10	
28	CRANSTON 2	DISTRIBUTION U	67.00	13.10	
29	CROSS COUNTRY 15	DISTRIBUTION U	69.00	13.10	
30	CROSS COUNTRY 15	DISTRIBUTION U	69.00	24.90	
31	DANA 4	DISTRIBUTION U	67.00	13.10	
32	DANE 15	DISTRIBUTION U	69.00	12.40	
33	DARLINGTON 9	DISTRIBUTION U	138.00	13.10	
34	DARTFORD 8	DISTRIBUTION U	69.00	12.40	
35	DARTFORD 8	DISTRIBUTION U	69.00	24.90	
36	DEERFIELD 15	DISTRIBUTION U	12.40	8.30	
37	DEERFIELD 15	DISTRIBUTION U	26.40	12.40	
38	DEERFIELD 15	DISTRIBUTION U	24.30	8.30	
39	DEFOREST 15	DISTRIBUTION U	69.00	13.10	
40	AMERICAN 15	DISTRIBUTION U	138.00	12.47	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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.
33	33		OA/FA/FA LTC			1
22	1		OA/FA/FA			2
22	1		OA/FA/FA LTC			3
25	1		OA/FA/FA LTC			4
11	1		OA/FFA			5
11	1		OA/FA			6
11	1		OA/FA			7
22	1		OA/FA/FOA LTC			8
14	1		OA/FA			9
20	1		OA/FA/FA			10
33	1		OA/FA/FA			11
14	1		OA/FA			12
14	1		OA/FA			13
14	1		OA/FA			14
22	1		OA/FA/FA LTC			15
25	1		OA/FA/FA			16
25	1		OA/FA/FA			17
14	1		OA/FA			18
25	1		OA/FA/FA			19
13	1		OA/FA			20
11	1		OA/FA			21
11	1		OA/FFA			22
22	1		OA/FA/FA LTC			23
11	1		OA/FA LTC			24
14	1		OA/FA			25
25	1		OA/FA/FA LTC			26
22	1		OA/FFA			27
22	1		OA/FA/FA			28
22	1		OA/FA/FA			29
25	1		OA/FA/FA			30
13	1		OA/FA			31
11	1		OA/FA			32
14	1		OA/FA			33
11	1		OA/FFA			34
14	1		OA/FA			35
3		1	OA			36
13	1		OA/FA			37
4	1					38
22	1		OA/FA/FA			39
25	1		OA/FA/FA			40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	BIRCHWOOD 11	DISTRIBUTION U	138.00	24.90	
2	DEFOREST 15	DISTRIBUTION U	69.00	12.40	
3	DELEVAN 13	DISTRIBUTION U	69.00	13.10	
4	DELL CREEK 11	DISTRIBUTION U	69.00	12.40	
5	DICKINSON 2	DISTRIBUTION U	138.00	12.40	
6	DODGEVILLE 9	DISTRIBUTION U	69.00	13.10	
7	DORSET CORNERS 10	DISTRIBUTION U	67.00	13.10	
8	EAST BELOIT 2	DISTRIBUTION U	69.00	12.40	
9	EAST SCOTT STREET 3	DISTRIBUTION CA	138.00	13.10	
10	EDEN 9	DISTRIBUTION U	69.00	13.10	
11	EDGEWATER 1	DISTRIBUTION CA	135.00	13.10	
12	ERDMAN 5	DISTRIBUTION U	138.00	13.10	
13	FALL RIVER 12	DISTRIBUTION U	69.00	13.10	
14	FOX LAKE 5	DISTRIBUTION U	138.00	13.10	
15	FRIENDSHIP 10	DISTRIBUTION U	69.00	12.40	
16	GASTON ROAD 15	DISTRIBUTION U	69.00	12.40	
17	GENERAL 4	DISTRIBUTION U	138.00	24.90	
18	GENERAL 4	DISTRIBUTION U	69.00	13.10	
19	HAMILTON STREET 12	DISTRIBUTION U	69.00	13.10	
20	HICKORY STREET 3	DISTRIBUTION U	67.00	13.10	
21	HILLSIDE 9	DISTRIBUTION U	69.00	13.10	
22	HILLSIDE 9	DISTRIBUTION U	69.00	12.40	
23	HORICON 5	DISTRIBUTION U	67.00	13.10	
24	HORICON INDUSTRIAL 5	DISTRIBUTION U	69.00	13.10	
25	HOUGHTON ROCK 10	DISTRIBUTION U	69.00	12.40	
26	HUEBNER 1	DISTRIBUTION RC	138.00	12.40	
27	IDLE HOUR 6	DISTRIBUTION U	68.00	12.40	
28	ISLAND 11	DISTRIBUTION U	69.00	12.40	
29	KATZENBERG 13	DISTRIBUTION U	69.00	13.10	
30	KENNEDY 4	DISTRUBUTION U	138.00	24.90	
31	KETTLE MORAINE 3	DISTRIBUTION U	138.00	13.10	
32	KIELER 9	DISTRIBUTION U	67.00	13.10	
33	KILBOURN 11	DISTRIBUTION U	69.00	13.10	
34	LAKE DELTON 11	DISTRIBUTION U	69.00	24.90	
35	LAKE GENEVA 13	DISTRIBUTION U	69.00	13.10	
36	LAMAR 4	DISTRIBUTION U	69.00	13.10	
37	LAMAR 4	DISTRIBUTION U	69.00	12.40	
38	LANCASTER 9	DISTRIBUTION U	69.00	13.10	
39	LANCASTER DISTR 9	DISTRIBUTION U	69.00	12.40	
40	LANDS END 9	DISTRIBUTION U	69.00	13.10	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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)	Number of Transformers In Service	Number of Spare Transformers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (In MVa)	
(f)	(g)	(h)	(i)	(j)	(k)	
25	1		ONAN/ONAF/ONAF			1
25	1		OA/FA/KA			2
22	1		OA/FA/FA			3
12	1		OA/FA			4
22	1		OA/FA/FA			5
25	1		OA/FA/FA			6
13	1		OA/FA			7
25			OA/FA/FA			8
22	1		OA/FA/LTC			9
11	1		OA/FFA			10
22	1		OA/FA/FA			11
22	1		OA/FA/FA			12
25	1					13
14	1		OA/FA/FA			14
10	1		OA/FA			15
25	1		OA/FA/FA LTC			16
33	1		OA/FA/FA			17
22	1		OA/FA/FA LTC			18
14	1		OA/FA			19
22	1		OA/FA/FA LTC			20
22	1		OA/FA/FA LTC			21
7	1		OA/FA			22
14	1		OA/FA			23
14	1		OA/FA			24
14	1		OA/FA			25
22	1		OA/FA/FOA LTC			26
22	1					27
22	1		OA/FA/FA			28
22	1		OA/FA			29
33	1		ONAN/ONAF/ONAF			30
14	1		OA/FA			31
11	1		OA/FFA			32
25	1		OA/FA/FA			33
25	1		OA/FA/FA LTC			34
22	1		OA/FA/FA			35
25	1		OA/FA/FA			36
14	1		OA/FA			37
14	1		OA/FA			38
11	1		OA/FA			39
25	1		OA/FA/FA			40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	LEDGEVIEW 9	DISTRIBUTION U	138.00	12.40	
2	FITZGERALD	DISTRIBUTION U	138.00	12.40	
3	HILL TOP	DISTRIBUTION U	69.00	12.40	
4	LANCASTER 9	DISTRIBUTION U	138.00	24.90	
5	LOCH MIRROR 11	DISTRIBUTION U	138.00	12.40	
6	LODESTAR 1	DISTRIBUTION RC	138.00	13.10	
7	LONDON 15	DISTRIBUTION U	138.00	24.90	
8	MACKFORD PR 8	DISTRIBUTION U	69.00	13.10	
9	MACY STREET 3	DISTRIBUTION U	67.00	13.10	
10	MANAWA 7	DISTRIBUTION U	69.00	13.10	
11	MARINE 2	DISTRIBUTION U	138.00	13.10	
12	MARION 7	DISTRIBUTION U	69.00	12.40	
13	MARKESAN 8	DISTRIBUTION U	69.00	13.10	
14	MAUSTON 10	DISTRIBUTION U	69.00	12.40	
15	MAYVILLE 5	DISTRIBUTION U	69.00	12.40	
16	MAYVILLE 5	DISTRIBUTION U	69.00	12.40	
17	MCCUE 4	DISTRIBUTION U	67.00	13.10	
18	MCFARLAND 15	DISTRIBUTION U	69.00	13.10	
19	MCGREGOR 9	DISTRIBUTION U	69.00	13.10	
20	MERRIMAC 11	DISTRIBUTION U	67.00	13.10	
21	MILTON LAWNS 4	DISTRIBUTION U	69.00	12.40	
22	MINERAL POINT 9	DISTRIBUTION U	69.00	13.10	
23	MOBILE T3 AREA	DISTRIBUTION	138.00	12.40	
24	MOBILE T4 AREA	DISTRIBUTION	138.00	12.40	
25	MONROE CENTRAL 6	DISTRIBUTION U	69.00	13.10	
26	MONTICELLO 6	DISTRIBUTION U	69.00	12.40	
27	MOORE STREET 11	DISTRIBUTION U	69.00	13.10	
28	MORRIS STREET 3	DISTRIBUTION U	67.00	13.10	
29	MOUNT HOREB 15	DISTRIBUTION U	67.00	13.10	
30	NORTH BEAVER DAM 5	DISTRIBUTION U	138.00	13.10	
31	NORTH LAKE GENEVA 13	DISTRIBUTION RC	138.00	13.10	
32	NORTH TOMAH 10	DISTRIBUTION U	69.00	13.10	
33	NORTH FOND DU LAC 3	DISTRIBUTION U	138.00	12.40	
34	NORTH FOND DU LAC 3	DISTRIBUTION U	138.00	13.10	
35	NICOLET 1	DISTRIBUTION U	67.00	13.10	
36	NEW GLARUS 1	DISTRIBUTION U	69.00	12.40	
37	NORTHGATE 1	DISTRIBUTION U	67.00	13.10	
38	NORTHWEST BELOIT 2	DISTRIBUTION U	13.80	13.09	
39	NORTHWEST RIPON 8	DISTRIBUTION U	69.00	13.10	
40	OMRO 7	DISTRIBUTION U	69.00	12.40	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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.
22	1		OA/FA/FALTC			1
13	1		ONAN/ONAF/ONAF			2
10	1		OA			3
25	1					4
25	1		OA/FA/FA			5
14	1		OA/FA			6
22	1		OA/FA/FA			7
14	1		OA/FA			8
22	1		OA/FA/FOA LTC			9
11	1		OA/FA			10
22	1		OA/FA/FA LTC			11
11	1		OA/FA			12
14	1		OA/FA			13
14	1		OA/FA			14
14	1		OA/FA			15
14	1		OA/FA			16
22	1		OA/FA/FA			17
22	1		OA/FFA			18
25	1		OA/FA/FA			19
13	1		OA/FA			20
33	1		OA/FA/FA LTC			21
14	1		OA/FFA			22
20		1	FOA			23
14		1	FOA			24
22	1		OA/FA/FOA			25
14	1		OA/FA			26
22	1		OA/FA/DOA LTC			27
22	1		OA/FA/FA LTC			28
14	1		OA/FA			29
22	1		OA/FA/FA LTC			30
22	1		OA/FA/FA			31
14	1		OA/FA			32
25	1		OA/FA/FA			33
22	1		OA/FA/FA LTC			34
22	1		OA/FA/FA LTC			35
14	1					36
33	1		OA/FA/FA			37
25	1		ONAN/ONAF/ONAF			38
11	1		OA/FFA			39
14	1		OA/FA			40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	OREGON 15	DISTRIBUTION U	69.00	13.10	
2	OREGON 15	DISTRIBUTION U	69.00	13.10	
3	PARKVIEW 4	DISTRIBUTION U	69.00	13.10	
4	OKEE	DISTRIBUTION U	69.00	12.40	
5	MOBILE T5 AREA	DISTRIBUTION U	138.00	24.90	
6	PARKVIEW 4	DISTRIBUTION U	69.00	13.10	
7	PENDA 12	DISTRIBUTION U	138.00	13.10	
8	PINE RIVER 9	DISTRIBUTION U	69.00	13.10	
9	PIONEER 9	DISTRIBUTION U	68.00	12.40	
10	PLEASANT VIEW 15	DISTRIBUTION U	138.00	12.40	
11	PLEASANT VIEW 12	DISTRIBUTION U	138.00	12.40	
12	POLAR 18	DISTRIBUTION U	69.00	24.90	
13	PORT EDWARDS 10	DISTRIBUTION U	138.00	12.40	
14	PORT EDWARDS 10	DISTRIBUTION U	69.00	12.40	
15	PORTAGE 12	DISTRIBUTION U	138.00	13.10	
16	PORTAGE IND PARK 12	DISTRIBUTION U	69.00	13.10	
17	PORTAGE IND PARK 12	DISTRIBUTION U	69.00	13.10	
18	POTOSI 9	DISTRIBUTION U	138.00	13.10	
19	POYNETTE 12	DISTRIBUTION U	69.00	13.10	
20	PRAIRIE DU SAC 11	DISTRIBUTION U	69.00	13.10	
21	REEDSBURG 11	DISTRIBUTION U	69.00	12.40	
22	RICHLAND 9	DISTRIBUTION U	69.00	13.10	
23	RIENZI ROAD 3	DISTRIBUTION U	69.00	13.10	
24	RIPON 8	DISTRIBUTION PA	69.00	13.10	
25	RIPON INDUSTRIAL PARK 8	DISTRIBUTION U	69.00	12.40	
26	RIVER RUN 7	DISTRIBUTION U	69.00	12.40	
27	RIVERSIDE 1	DISTRIBUTION U	69.00	13.10	
28	RIVERSIDE 1	DISTRIBUTION U	69.00	13.09	
29	ROCK SPRINGS 11	DISTRIBUTION U	13.80	13.09	
30	ROEDER 8	DISTRIBUTION U	138.00	24.90	
31	ROSENDALE 8	DISTRIBUTION U	67.00	13.10	
32	RUDOLPH 10	DISTRIBUTION U	69.00	13.10	
33	RUSSEL 4	DISTRIBUTION U	69.00	13.00	
34	SOUTH BEAVER DAM 5	DISTRIBUTION U	69.00	13.00	
35	SOUTH LAKE GENEVA 13	DISTRIBUTION U	69.00	12.40	
36	SOUTH MONROE 6	DISTRIBUTION U	69.00	13.10	
37	SOUTH MONROE 6	DISTRIBUTION U	69.00	12.50	
38	SARATOGA 10	DISTRIBUTION U	69.00	13.10	
39	SAUK PRAIRIE 11	DISTRIBUTION U	69.00	13.10	
40	SAUK TRAIL 1	DISTRIBUTION U	138.00	13.10	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
14	1		OA/FA			1
14	1		OA/FA			2
22	1		OA/FFA/FFA			3
11	1		OA			4
17		1	FOA			5
33	1		ONAN/ONAF/ONAF			6
14	1		OA/FA			7
22	1		OA/FFA/FFA			8
14	1		OA/FA			9
25	1		OA/FA/FA			10
25	1		ONAN/ONAF/ONAF			11
11	1		OA/FA			12
25	1		OA/FA/FA			13
14	1		OA/FA/LTC			14
22	1		OA/FA/FA LTC			15
14	1		OA/FA			16
25	1		OA/FA/FA			17
14	1		OA/FA			18
14	1		OA/FA			19
11	1		OA/FFA			20
25	1		OA/FA/FA			21
14	1		OA/FA			22
22	1		OA/FA/FA LTC			23
22	1		OA/FA/FOA LTC			24
25	1		OA/FA/FA LTC			25
14	1		OA/FA			26
22	1		OA/FA/FA			27
25	1		ONAN/ONAF/ONAF			28
12	1		ONAN/ONAF			29
20	1		OA/FA/FA			30
14	1		OA/FA			31
11	1		OA/FA			32
22	1		OA/FA/FA			33
25	1		OA/FA/FA			34
14	1		OA/FA			35
22	1		OA/FA/FA LTC			36
25	1		ONAN/ONAF/ONAF			37
14	1		OA/FA			38
11	1		OA/FFA			39
22	1		OA/FA/FA			40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	SAUNDERS CREEK 4	DISTRIBUTION U	67.00	13.10	
2	SHERIDAN 7	DISTRIBUTION U	69.00	12.40	
3	SILVER LAKE 7	DISTRIBUTION U	69.00	12.40	
4	SPRING GREEN 9	DISTRIBUTION U	138.00	24.90	
5	SPRING GREEN 9	DISTRIBUTION U	69.00	13.10	
6	PITTSVILLE	DISTRIBUTION U	69.00	12.50	
7	SPRING GREEN 9	DISTRIBUTION U	24.00	12.00	
8	SPRINGBROOK 5	DISTRIBUTION U	69.00	13.10	
9	SUN PRAIRIE 15	DISTRIBUTION U	69.00	12.40	
10	SUN RISE 4	DISTRIBUTION U	138.00	12.40	
11	TIMBER LANE 15	DISTRIBUTION U	69.00	12.40	
12	TOKEN CREEK 15	DISTRIBUTION U	69.00	13.10	
13	TOKEN CREEK 15	DISTRIBUTION U	24.90	12.40	
14	TOMAH IND PARK 10	DISTRIBUTION U	69.00	13.10	
15	TRAXLER 4	DISTRIBUTION U	69.00	13.10	
16	TRIPP ROAD 4	DISTRIBUTION U	138.00	12.40	
17	TROY 11	DISTRIBUTION U	138.00	13.10	
18	TURTLE 2	DISTRIBUTION U	67.00	13.10	
19	TWIN LAKES 13	DISTRIBUTION U	69.00	12.50	
20	VENTURE 4	DISTRIBUTION U	138.00	12.40	
21	VERONA 15	DISTRIBUTION U	69.00	13.10	
22	VERONA 15	DISTRIBUTION U	69.00	24.90	
23	VESPER 16	DISTRIBUTION U	69.00	13.10	
24	VIKING 4	DISTRIBUTION U	138.00	13.10	
25	WAUPUN 5	DISTRIBUTION U	69.00	13.10	
26	WAUTOMA 7	DISTRIBUTION U	69.00	12.40	
27	WEST MAUSTON 10	DISTRIBUTION U	69.00	13.10	
28	WALWORTH 13	DISTRIBUTION U	69.00	13.10	
29	WALWORTH 13	DISTRIBUTION U	69.00	13.10	
30	WEST DARIEN 13	DISTRIBUTION U	69.00	12.40	
31	WEST TOWN 15	DISTRIBUTION U	69.00	13.10	
32	WILCON	DISTRIBUTION U	138.00	12.40	
33	WILLIAMS BAY 2230 13	DISTRIBUTION U	138.00	13.00	
34	WILLOW LAWN 3	DISTRIBUTION RC	69.00	12.40	
35	WINNECONNE 7	DISTRIBUTION U	69.00	12.40	
36	WYOMING VALLEY 9	DISTRIBUTION U	138.00	24.90	
37	WYOMING VALLEY 9	DISTRIBUTION U	24.90	12.40	
38	YAHARA RIVER 15	DISTRIBUTION U	138.00	12.40	
39	ZENDA 13	DISTRIBUTION U	69.00	13.10	
40	SUBSTATIONS LESS THAN 10 MVA	DISTRIBUTION U			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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.
14	1		OA/FFA			1
12	1		ONAN/ONAF			2
14	1		OA/FA			3
25	1		OA/FA/FA			4
14	1		OA/FA			5
11	1		OA/FA			6
7	1		OA/FA			7
11	1		OA/FFA			8
13	1		OA/FA			9
33	1		OA/FA/FA			10
22	1		OF/FA/FA LTC			11
22	1		OA/FA/FA LTC			12
13	1		OA/FA			13
11	1		OA/FFA			14
22	1		OA/FA/FA LTC			15
14	1		OA/FA/FA			16
11	1		OA/FFA			17
22	1		OA/FA/FA LTC			18
20	1		OA/FA/FA			19
25	1		OA/FA/FA LTC			20
25	1		OA/FA/FA			21
14	1		OA/FA			22
14	1		OA/FA			23
22	1		OA/FA/FA			24
11	1		OA/FA			25
14	1		OA/FA			26
14	1		OA/FA			27
14	1		OA/FA			28
14	1		OA/FA			29
25	1		OA/FA/FA			30
33	1		OA/FA/FA			31
25	1		ONAN/ONAF/ONAF			32
22	1		OA/FA/FA			33
25	1		OA/FA/FA			34
11	1		OA/FA			35
20	1		OA/FA/FA			36
6	1		OA/FA			37
22	1		OA/FA/FA LTC			38
11	1		OA/FFA			39
325	68					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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	TOTAL DISTRIBUTION		16618.20	2726.94	7.50
2	Brooks Corner	TRANSMISSION	69.00	34.50	12.40
3	Deer Trail	TRANSMISSION	69.00	34.50	
4	WOLF	TRANSMISSION	138.00	34.50	13.09
5	TOTAL TRANSMISSION		276.00	103.50	25.49
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Power and Light Company	(1) ☐ An Original (2) ☐ A Resubmission	/ /	End of 2004/Q4

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)	
3987	294	4				1
9	1		OA/FA			2
15	1		OA			3
25	1		ONAN/ONAF/ONAF			4
49	3					5
						6
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FOOTNOTE DATA

Schedule Page: 426.4 Line No.: 40 Column: a

WPL owns 64 smaller substations (less than 10 MVA), not included in the above list.

Schedule Page: 426.5 Line No.: 1 Column: a

Total number of substations with distribution is 230.

Schedule Page: 426.5 Line No.: 1 Column: b

CA: Continuously attended
PA: Partially attended
RC: Remote control
U: Unattended

Schedule Page: 426.5 Line No.: 1 Column: i

DISC: Oil air
PUR: Purchased for resale
OA: Oil air
FA: Forced air
FOA: Forced oil air
FFA: Future forced air
H: Oil air
ONAN: Oil natural air natural
ONAF: Oil natural air forced
OFAF: Oil forced air forced

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Name of Respondent	This Report Is:	Date of Report: (Mo, Da, Yr)	Year of Report
WISCONSIN POWER AND LIGHT COMPANY	(1) [X] An Original (2) [ ] A Resubmission		Dec. 31, 2004

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."

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Investments & Funds (Accts. 123-128, incl.)	F-18	Ed. 12-89	
Notes Receivable	F-19	Ed. 12-89	
Accumulated Provision For Uncollectible Accounts	F-20	Ed. 12-89	
Miscellaneous Current & Accrued Assets	F-22	Ed. 12-89	None
Unamortized Debt Discount & Expense	F-24	Ed. 12-89	
And Unamortized Premium On Debt	F-25	Ed. 12-89	
Notes Payable (Acct. 231)	F-33	Ed. 12-89	
Miscellaneous Current & Accrued Liabilities	F-34	Ed. 12-89	
Distribution Of Taxes To Accounts	F-36 thru F-37	Ed. 12-89	
Interest & Dividend Income (Acct.419)	F-43	Ed. 12-89	
Detail Of Certain General Expense Accounts	F-50 thru F-51	Ed. 12-89	
Common Utility Plant & Accumulated Depreciation	F-52 thru F-53	Ed. 12-89	
ELECTRIC OPERATING SECTION			
Electric Expenses	E-1	Ed. 12-89	
Sales To Ultimate Customers	E-2 thru E-4	Ed. 12-89	
Power Adjustment Clause	E-5	Ed. 12-89	None
Accumulated Provision For Depreciation Of Plant	E-24 thru E-27	Ed. 12-89	
Monthly Peaks & Output	E-29	Ed. 12-89	
Unit Fuel Statistics - Steam Power	E-36 thru E-37.1	Ed. 12-89	
Coal Contract Information	E-40 thru E-41	Ed. 12-89	
Electric Distribution Lines	E-63	Ed. 12-89	
Names of Cities, Villages, Towns	E-66 thru E-67	Ed. 12-89	
Electric System Map	E-68	Ed. 12-89	
GAS OPERATING SECTION			
Names of Cities, Villages, Towns	G-1 thru G-2	Ed. 12-89	
Gas Operating Expenses	G-3	Ed. 12-89	
Revenues From Sales Of Gas	G-4	Ed. 12-89	
Sales for Resale	G-5	Ed. 12-89	
Gas Operation & Maintenance Expenses	G-7 thru G-9	Ed. 12-89	
Gas Utility Plants In Service	204-209	Ed. 12-89	
Gas Stored	220	Ed. 12-89	
Accumulated Provision For Depreciation (Acct. 108)	G-12 thru 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	None
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-15	Ed. 12-89	None
Summary Of System Load Statistics	G-16 thru G-17	Ed. 12-89	
Purchased Gas	G-18 thru G-19	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	
Gas System Map		Ed. 12-89	
Hirschman-Herfindahl Index Form	G-23		

Name of Respondent	This Report Is:	Date of Report: (Mo, Da, Yr)	Year of Report
WISCONSIN POWER AND LIGHT COMPANY	(1) [X] An Original (2) [ ] A Resubmission		Dec. 31, 2004

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 (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
WATER OPERATING SECTION			
Water Operating Revenues & Expenses	W-1	Ed. 12-89	
Other Operating Revenues	W-2	Ed. 12-89	
Water Operation & Maintenance Expenses	W-3	Ed. 12-89	
Water Utility Plant in Service	W-4 thru W-7	Ed. 12-89	
Accumulated Provision for Depreciation of Water Plant	W-8 thru W-9	Ed. 12-89	
Depreciation Summary	W-10	Ed. 12-89	
Power and Pumping Equipment	W-12	Ed. 12-89	
Reservoirs, Standpipes and Treatment Plant	W-13 thru W-14	Ed. 12-89	
Sources of Water Supply-Surface Waters	W-15	Ed. 12-89	
Sources of Water Supply-Ground Waters	W-15	Ed. 12-89	
Water Mains	W-16	Ed. 12-89	
Water Services	W-16	Ed. 12-89	
Meters	W-17	Ed. 12-89	
Classification of All Meters at Year End	W-17	Ed. 12-89	
Hydrants	W-18	Ed. 12-89	
Sales for Resale	W-18	Ed. 12-89	
Power, Pumping & Purchased Water Stats.	W-19	Ed. 12-89	
OTHER SUPPLEMENTARY SCHEDULES			
Security Holders and Voting Powers	106		
Construction Overheads - Electric	217		
General Description of Construction Overhead Procedure	218-218A		
Nonutility Property	221		
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock and Installments Received on Capital Stock	252		
Number of Electric Department Employees	323		
Particulars Concerning Certain Income Deductions and Interest Charges	340		
Electric Distribution Meters and Line Transformers	429		

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)	Common Equity (b) (000)	Common Equity plus ITC (c) (000)
Common Stock Outstanding	66,183	66,183
Premium on Capital Stock based on monthly	111,051	111,051
Capital Stock Expense averages if available		
Retained Earnings	441,976	441,976
OCI-Minimum Pension Liability	(19,506)	(19,506)
Deferred Investment Tax Credit (Only common equity portion if Form PSC-AF6 is filed on monthly basis with the Commission)		13,466
Other (Specify): Gain on Preferred Stock	321	321
Stockholder Donation	86,050	86,050
Capital Stock Surplus/Discount on Capital Stock (Net)	328,248	328,248
Investment in Non-Utility Operations	(1,621)	(1,621)
Less Common Equity Portion of Shared Savings Investment	(67,880)	(67,880)
Less Common Equity Portion of Net MGP Investment	(2,442)	(2,442)
Less Cash Surrender Value Life Insurance	(10,211)	(10,211)
Less Common Equity Portion of WRP Investment	(6,983)	(6,983)
Less Common Equity Portion of Deferred Compensation	1,574	1,574
Less Common Equity Portion Customer Deposits	938	938
Less Common Equity Portion Temporary Cash Investments	(8,215)	(8,215)
Less Investment in ATC	(93,230)	(93,230)
Total Average Common Stock Equity plus Deferred Investment Credit (sum of lines 14 thru 25)	826,253	839,719
Net Income		
Add:		
Net Income	113,702	113,702
Other (Specify): Adjustments required by rate orders	(22,235)	(22,235)
Less:		
Preferred Dividends	3,310	3,310
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.)		497
Adjusted Net Income	88,157	87,660
Percent return (line 43 divided by line 27 to the nearest hundredth of a percent)	10.67%	10.44%

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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	2,135,500	321,205	10,036	2,466,741
Completed Construction Not Classified	114,649	9,732	(1,642)	122,739
Nuclear Fuel	201,857			201,857
Decommissioning Fund	240,910			240,910
Investment in Associated Companies	187			187
Materials and Supplies	37,211	23,933	268	61,412
				0
Less Average:				0
Reserve for Depreciation	1,407,608	183,872	2,021	1,593,501
Amortization Reserves	186,765			186,765
Customer Advances for Construction	31,431	1,907	2	33,340
Accumulated Deferred Income Tax	141,020	24,196	2,533	167,749
Average Net Rate Base	963,490	144,895	4,106	1,112,491
RETURN				
Total Operating Income	103,087	13,444	1071	117,602
Less: (Specify):				
Shared Savings, net of taxes	6,528	1,357		7,885
Decommissioning Income	(13,277)			(13,277)
	109,836	12,087	1,071	122,994
Adjusted Operating Income As A Percent of				
Average Net Rate Base (Rounded to Nearest				
Hundredth of a Percent)	11.40%	8.34%	26.08%	11.06%

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	1,188,829,632
Less: Out-of-State Operating Revenues	
Less: In-State Interdepartmental Sales	22,146,007
Less: Current Year Write-Offs of Uncollectible accounts	
Wisconsin Utility Customers Only	7,148,104
Plus: Current Year Collection of Wisconsin Utility	
Customer Accounts Previously Written Off	3,199,081
Other:	
Revenues Subject to Wisconsin Remainder Assessment	1,162,734,602

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

Line No.	Project Description (a)	Direct Charges Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)
1	WPL UG Ext./Service-Electric	4,106,647	3,644,104	3,194,635	(2,939,835)
2	Transformers - WPL	952	5,536,157	0	1,638,761
3	0120002096 REACTOR VESSEL HEAD	0	0	0	4,601,777
4	WPL OH Rebuild-Electric	1,167,698	488,370	141,829	389,386
5	KEW CAP 0120003055 SEC THR	0	0	0	3,305,861
6	SFL 3 CAP C OVERHAUL	4,725	27,469	16,533	2,675,017
7	SFL 2 CAP TURB & COMP REPAIR	0	2,185	2,729,188	0
8	WPL UG Rebuilds-Electric	557,917	463,981	784,875	(287,876)
9	ELECTRIC METER BLNKT (WI)	4,452	707,950	0	1,463,886
10	SFL 3 CAP CRASH RELATED	51,308	1,451,214	197,587	166,161
11	COL 2 CAP CI DIST CNTRL SYST	297,172	1,950,719	912,908	(1,805,583)
12	NED 12 CAP CI CRUSHER STUDY	8,678	116,928	1,191,243	443
13	COL C2 FINAL SUPERHEAT REPLACE	61,386	814,052	1,834,100	(1,545,295)
14	WPL OH Ext./Service-Electric	701,358	319,453	67,342	(546,497)
15	0120001986PLANT/SIMULATOR PPCS	0	0	0	1,076,091
16	COL 2 CAP CI SOFA PROJECT	10,314	104	2,602,358	(1,437,431)
17	KEW CAP 0120004067 DP INDT	0	0	0	1,120,962
18	COL 2 CAP REHEATER REPLACEMT	23,208	2,005,495	143,353	(1,204,651)
19	EDG 4 CAP LP TURBINE BLADES	699	0	1,493,894	(496,373)
20	Other Electric	12,362,054	31,268,275	32,097,395	(3,647,494)
21					
22					
23					
24	**Total Electric**	**19,358,568**	**48,796,456**	**47,407,240**	**2,527,310**
25					
26	WPL UG Ext./Service-Gas	905,591	436,623	1,674,144	(880,224)
27	PURCH GAS METERS	0	755,997	0	498,583
28	WPL UG Rebuilds-Gas	236,656	71,732	508,871	(50,350)
29	Gas Svc.-Aldyl A Riser Replace	147,138	81,995	559,738	38,804
30	Other Gas	708,374	2,148,403	5,198,979	(467,444)
31					
32	**Total Gas**	**1,997,759**	**3,494,750**	**7,941,732**	**(860,631)**
33					
34					
35					
36	**Total Water**	**69,179**	**133,964**	**636,190**	**(10,310)**
37					
38	EMC TECHNOLOGY REFRESH	68,010	1,437,507	29,661	467
39	TDM REPLACEMENT-MSN	42,119	1,217,187	45,516	35,280
40	TEST HARDWARE FOR ERP UPGRADE	0	1,055,945	0	0
41	Other Common	365,329	6,094,458	2,087,810	203,798
42					
43					
44	**Total Common**	**475,458**	**9,805,097**	**2,162,987**	**239,545**
45					
46	**Total**	**21,900,964**	**62,230,267**	**58,148,149**	**1,895,914**
47	% 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)	Line No.
8,005,551	1,722,841	690,285	0	4,301,766	14,720,443	1
7,175,870	1,045,772	468,363	0	2,469,777	11,159,782	2
4,601,777	0	205,596	208,192	1	5,015,566	3
2,187,283	345,086	158,471	0	951,110	3,641,950	4
3,305,861	0	148,461	2,071	0	3,456,393	5
2,723,744	0	211,609	139,169	3,520	3,078,042	6
2,731,373	0	122,813	164,056	0	3,018,242	7
1,518,897	310,855	123,936	0	561,213	2,514,901	8
2,176,288	119,326	59,825	0	2,851	2,358,290	9
1,866,270	0	137,942	99,569	34,367	2,138,148	10
1,355,216	577	95,632	78,298	200,115	1,729,838	11
1,317,292	0	50,090	30	7,345	1,374,757	12
1,164,243	0	122,549	10,781	41,261	1,338,834	13
541,656	123,451	62,835	0	604,293	1,332,235	14
1,076,091	0	48,176	141,972	(1)	1,266,238	15
1,175,345	0	53,029	0	7,688	1,236,062	16
1,120,962	0	236	10,767	1	1,131,966	17
967,405	0	52,551	32,478	16,939	1,069,373	18
998,220	0	65,743	4,185	586	1,068,734	19
72,080,230	6,754,924	4,440,981	2,014,629	11,097,511	96,388,275	20
						21
						22
						23
118,089,574	**10,422,832**	**7,319,123**	**2,906,197**	**20,300,343**	**159,038,069**	24
						25
2,136,134	422,564	165,751	0	838,540	3,562,989	26
1,254,580	114,737	44,703	0	1	1,414,021	27
766,909	118,555	51,829	0	181,424	1,118,717	28
827,675	101,644	47,876	0	134,453	1,111,648	29
7,588,312	1,038,683	471,478	168,220	1,072,228	10,338,921	30
						31
12,573,610	**1,796,183**	**781,637**	**168,220**	**2,226,646**	**17,546,296**	32
						33
						34
						35
829,023	**103,186**	**43,299**	**93,768**	**52,419**	**1,121,695**	36
						37
1,535,645	0	15,635	935	55,968	1,608,183	38
1,340,102	0	37,325	4	32,176	1,409,607	39
1,055,945	0	26,460	20,310	0	1,102,715	40
8,751,395	582,836	327,604	245,500	260,358	10,167,693	41
						42
						43
12,683,087	**582,836**	**407,024**	**266,749**	**348,502**	**14,288,198**	44
						45
144,175,294	**12,905,037**	**8,551,083**	**3,434,934**	**22,927,910**	**191,994,258**	46
	8.95%	5.93%	2.38%	15.90%		47

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 Associated Companies (Acct. 123)				
South Beloit Water, Gas and Electric Company	n/a	100.00	24,400	39,919,573
WP&L Transco LLC	n/a	n/a	n/a	141,136,263
WP&L SPE LLC	n/a	n/a	n/a	0
Wisconsin River Power Company	n/a	100.00	46,800	12,815,366
				193,871,202
Other Investments (Acct. 124)				
Cash Surrender Value Life Insurance	n/a	n/a	n/a	10,680,391
Wisconsin Valley Improvement Company	n/a	10.00	19,035	190,350
ATC Management Inc.	n/a	0.01	2,750	27,500
				10,898,241
Decommissioning Fund (Acct. 128)	n/a	n/a	n/a	243,146,692
Total				447,916,135

ACCOUNTS RECEIVABLE (Accts. 142-143)

Particulars (a)	Amount end of year (b)
Customer accounts receivable (142):	
Electric department (1)	42,763,153
Gas department (1)	23,244,525
Water department (1)	48,146
Other -	
Total utility service	66,055,824
Merchandising, jobbing and contract work	0
Total (Acct.142)	66,055,824
Other accounts receivable (143):	
Officers and employees	0
Subscriptions to capital stock	0
All other (List separately only the large or unusual items):	
Wisconsin Public Service Corp. - Joint Plant Operations	9,213,847
WE Energies - Joint Plant Operations	1,239,603
Madison Gas and Electric - Joint Plant Operations	5,864,459
Wisconsin Public Power Inc. - Joint Plant Operations	283,775
Edgewater 4 Operating Deposit	(777,013)
Edgewater 5 Operating Deposit	(764,217)
Columbia Operating Deposit	(6,929,130)
Off-System Gas Sales	10,106,689
Burlington Northern	338,116
American Transmission Company	1,129,459
Weather Hedge	751,500
Calpine	1,029,103
Insurance claim on South Fond Du Lac	516,000
Miscellaneous Billings/Accruals	8,480,635
	30,482,826

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	(1,955,598)	(664,096)	(10,530)	(2,630,224)
Add: Provision for uncollectibles during the year	1,236,884	334,426	1,374	1,572,683
Collection of accounts written off				0
Other credits (explain):				
Total Credits	1,236,884	334,426	1,374	1,572,683
Less: Accounts written off				0
Other debits (explain):				
Total debits	0	0	0	0
Balance end of year	(718,714)	(329,670)	(9,156)	(1,057,541)

Accumulated Provision for Uncollectible Accounts-CR (Acct. 144) (cont.)

Particulars (f)	Total Utility Customers (g)	Officers & Employes (h)	Other (I)	Total (j)
Balance first of year	(2,630,224)	0	(421,571)	(3,051,795)
Add: Provision for uncollectibles during year	1,572,683		376,686	1,949,369
Collection of accounts written off	0			0
Other credits (explain):				
	0			
Total credits	1,572,683	0	376,686	1,949,369
Less: Accounts written off	0			0
Other debits (explain):				
	0			
Total debits	0	0	0	0
Balance end of year	(1,057,541)	0	(44,885)	(1,102,426)

Loss of Wisconsin utility accounts:	
Accounts written off	0
Collection of such accounts previously written off	0
Net loss	0

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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.

Explain any charges or credits in column (c) and (d) other than amortization in Acct. 428 or 429.

	Debt to which related (a)	
Unamortized debt discount (226) and expense (181):	(1)	
FIRST MORTGAGE BONDS		
SERIES 1984 A VARIABLE %	08/15/84-08/01/14	EXPENSE
(2.36% VARIABLE RATE at 12/31/04)		DISCOUNT
SERIES 1988 A VARIABLE %	08/09/88-08/01/15	EXPENSE
(2.15% VARIABLE RATE at 12/31/04)		DISCOUNT
SERIES 1991 A VARIABLE %	09/13/91-09/01/15	EXPENSE
(2.50% VARIABLE RATE at 12/31/04)		
SERIES 1991 B VARIABLE %	09/13/91-09/01/05	EXPENSE
(2.50% VARIABLE RATE at 12/31/04)		
SERIES 1992 X 7.75%	06/01/92-06/01/04	EXPENSE
(Matured in 2004)		DISCOUNT
SERIES 1992 Y 7.6%	07/07/92-07/01/05	EXPENSE
DEBENTURES		
SERIES 1997 7%	06/30/97-06/15/07	EXPENSE
		DISCOUNT
SERIES 1998 5.70%	10/30/98-10/15/08	EXPENSE
		DISCOUNT
SERIES 2000 7.625%	03/01/00-03/01/10	EXPENSE
		DISCOUNT
SERIES 2004 6.25%	08/02/04-07/31/34	EXPENSE
		DISCOUNT
Total	CONTINUED	

Unamortized premium on debt (225): None

(1) When the Company redeems outstanding bonds/debentures prior to maturity, it charges all unamortized debt expenses, discount & redemption premium to account 189 Unamortized Loss on Reaquired Debt. If the bonds are redeemed without issuance of new debt, the balance in account 189 is amortized over the remaining life of the redeemed debt.

No such activity in 2004

Total

AND UNAMORTIZED PREMIUM ON DEBT (Accts. 181,226,225)

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.

Explain any charges or credits in column (c) and (d) 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)
64,368		6,082	58,286
30,000		2,841	27,159
69,317		5,984	63,333
46,996		4,067	42,929
417,269		35,766	381,503
58,389		35,034	23,355
100,677		100,677	0
7,965		7,965	0
369,003		246,458	122,545
1,699,017		491,677	1,207,340
103,840		30,050	73,790
951,707		198,732	752,975
25,103		5,242	19,861
487,773		79,098	408,675
376,690		61,085	315,605
0	1,036,184	14,297	1,021,887
0	282,000	3,891	278,109
4,808,114	1,318,184	1,328,946	4,797,352

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)
Commercial Paper				
Bank of America	12/31/04	01/03/05	2.2500 %	47,000,000
Total				$47,000,000

MISC. CURRENT AND ACCRUED LIABILITIES (Acct. 242)

Minor items may be grouped by classes.

Description (a)	Balance end of Year (b)
Fuel Adjustment Clause (FAC) Reserve	2,006,813
Wisconsin Department of Natural Resources Solid Waste Grant Program	1,268
Wisconsin Valley Improvement	69,075
Miscellaneous Payroll Deductions	142,469
Weather Proof Bill Refund Reserve	95,895
Electric SO2 Clause	193,356
Active Benefits	438,000
ANR and NNG Pipeline	112,133
Decontamination and Decommissioning Facility	682,671
Department of Administration Public Benefit Program	614,519
2001 Performance Based Ratemaking (PBR) Estimate	678,357
2002 PBR Estimate	1,575,609
2002-2003 PBR Estimate	1,324,598
2003-2004 PBR Estimate	9,522,574
2004-2005 PBR Estimate	2,012,931
Total	19,470,268

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:				NOTE 1
Electric	23,108,055	9,226,559	34,463,511	8,210,881
Gas	6,884,975	2,774,626	11,800,993	1,411,305
Water	33,029	(125,661)	(436,138)	37,673
Heating				
Accts. 408.2 and 409.2		1,508,165	(1,347,079)	0
Acct. 409.3				
Clearing accounts				
Construction				
Other (specify):				
Total	30,026,059	13,383,689	44,481,287	9,659,859

Notes and explanations regarding tax distribution:

1) Payroll Distribution

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)
NOTE 2	NOTE 3	NOTE 4	NOTE 5	
0	59,281	(34,097)	(2,870,574)	72,163,616
0	41,208	(5,711)	(436,756)	22,470,640
0	11	(76)	(9,741)	(500,903)
				0
	9,586		214,052	384,724
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
0	110,086	(39,884)	(3,103,019)	94,518,077

Notes and explanations regarding tax distribution:

2) Operating Revenues

3) Net Plant & Specific Allocations

4) Illinois Income Tax , MN. Income Tax , KS Income Tax

5) Federal Hwy Use	17,333
FERC Remainder	0
Payroll Tax Overheads	(2,888,507)
FEDERAL Excise	600
ELECTRIC Portion	(2,870,574)

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)		
Interest Income		
Short-Term Investments		237,492
Amended 1999 Wis Tax Return		219,129
SERVCO Short-Term Investments		157,981
Other		113,763
Dividend Income		473,880
Decommissioning Fund Earnings-Qualified Tax Deductible		14,958,924
Decommissioning Fund Earnings-Non-Qualified		(1,682,197)
Other		0
Total interest and dividends		14,478,972
Expenses applicable to above (as listed hereunder):		
Total expenses		0
Interest and dividend income, before taxes		14,478,972

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.	
See Page F-50A	
Total	
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	1,998,826
Dividends received from insurance companies--cr.	
Amounts credited to Acct. 261, Property Insurance Reserve	
Other expenses (list major classes):	
NEIL Refunds	(397,638)
Miscellaneous	(7,143)
Self-Insured for the first $1,500,000	
Total	1,594,045
Acct. 925--INJURIES AND DAMAGES--List hereunder major classes of expense. Also, state extent to which utility is self-insured against risks of injuries and damages to employes or to others:	
Premiums for insurance	2,794,841
Dividends received from insurance companies--cr.	
Amounts credited to Acct. 228, Injuries and Damages and Workers Compensation Reserves	857,982
Other expenses (list major classes):	
Other Workers Compensation and Injuries & Damages activity	2,787,732
Self-Insured for the first $1,000,000	
Total	6,440,555

Wisconsin Power and Light Company
Outside Services Employed - 0923.XX

Vendor	Description Item (a)	Amount (b)
UMS GROUP INC	Consulting	30,028
US BANK	Financial Services	31,294
PLATTS	Engineering/Consulting	52,500
TOWERS PERRIN	Consulting	61,983
EPRI SOLUTIONS	Engineering/Consulting	123,000
THE WACKENHUT CORPORATION	Security	236,223
WHYTE HIRSCHBOECK DUDEK SC	Legal Services	667,077
Alliant Energy Corporate Services	Allocated Non-Labor Administrative Costs	6,335,956
	Subtotal over $25,000	7,538,061
	Miscellaneous under $25,000	349,527
	Total Outside Services Employed	7,887,588

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 accruals or payments to pension fund	14,255,906
Pension payments under unfunded basis	-
Employees benefits (life, health, accident & hospital insur. etc.)	29,119,018
Expense of educational and recreational activities for employees	-
Other expenses (list major items):	
Administrative	300,577
Other	50,529
Transferred to Construction, O&M, or billed out	(12,526,978)
Total	31,199,052
Acct. 930.2 - MISCELLANEOUS GENERAL EXPENSES	
Industry association dues	285,816
Nuclear power research expenses	
Other experimental and general research expenses	811,920
Expenses of corporate organization and of servicing outstanding securities of utility	692,693
Directors fees and expenses	216,984
Other expenses (list major items):	
Regulatory Relations	928,598
Environmental expenditures	(55,359)
Telecommunications/IT expenses	(8,392)
Miscellaneous charges	1,931,627
Total	4,803,887
Acct. 922 - ADMINISTRATIVE EXPENSES TRANSFERRED - Cr. - Explain basis of computation of credit in this account.	
Capitalized A&G	
Billings to Service Company for Facility Charges	
Billings to Co-Owners and ATC	
Billings to South Beloit Water, Gas & Electric Company	(2,511,967)
Total	(2,511,967)

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION

Utility Plant in Service
Includes Ledgers 101 + 106

Description (Use both title and account number) (a)	Additions during Year (b)	Retirements during Year (c)	Adjustments dr. or (cr.) (d)	End of Year Balance Total (e)	End of Year Balance Located in Wis (f)
Intangible Plant - Common			Note #1		
Organization (301)				1,281	1,281
Total Intangible				1,281	1,281
General Plant					
Land & Land Rights (389)	50,651	0		2,684,525	2,684,525
Structures & Improvement (390)	1,867,375	0		51,777,509	51,777,509
Office Furniture & Equipment (391)	5,053,382	13,574,637		154,174,984	154,174,984
Transportation Equipment (392)	1,727,734	4,757,533		20,180,696	20,180,696
Stores Equipment (393)	32,929	1,478		385,892	385,892
Tools, Shop & Garage (394)	3,524	155,857		2,396,053	2,396,053
Laboratory (395)	0	71,987		142,690	142,690
Power Operated (396)	291,195	256,835		2,915,008	2,915,008
Communication Equipment (397)	1,732,912	2,943,638		15,813,267	15,813,267
					0
Total General Plant	10,759,702	21,761,965	0	250,470,624	250,470,624
Total	10,759,702	21,761,965	0	250,471,905	250,471,905

ALLOCATION TO UTILITY DEPARTMENTS

Particulars (a)	Plant End of Year (b)	Accumulated Deprec. End of Year (c)	Depreciation Accruals (d)
Electric	218,336,359	152,440,999	11,261,769
Gas	30,833,092	21,527,460	1,590,368
Water	1,302,454	909,365	67,180
Total	250,471,905	174,877,823	12,919,317

ACCUMULATED PROVISION FOR DEPRECIATION

Straight-Line Accruals							
Rate (g)	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)
						Note 1	
				8,720		(1)	0
2.78%	1,414,250			1,791,066.00	1,472,034	(3)	18,145,196
NOTE #2	9,678,629		13,574,637	295,910	707,266	4,001	145,087,534
NOTE #2	1,651,807		4,757,533	46,148	564,999	(1)	4,564,187
2.00%	7,403		1,477	(4,644)	10,970	1	(15,740)
6.67%	164,897		155,857	(19,027)	68,317	(1)	1,015,817
6.67%	11,918		71,988	311	4,068	1	95,677
NOTE #2	132,057		256,835	(34,539)	83,097	1	756,755
10.00%	1,642,219		2,943,638	(94,393)	449,176	(1)	5,228,397
	14,703,180	0	21,761,965	1,989,552	3,359,927	3,997	174,877,823
	14,703,180	0	21,761,965	1,989,552	3,359,927	3,997	174,877,823

Explanation of method of allocating common plant, accumulated depreciation, and depreciation expense by utility departments

Common utility plant was summarized by operating districts. The common plant for each operating district was allocated to electric, water and gas utilities based on utility plant balances for that operating district. Common reserve for depreciation was allocated to utilities based on the distribution of common plant. Common depreciation expenses were allocated based on the distribution of common plant.

Note #1: Office Furniture and Equipment, Transportation, and Power Operated Equipment varies with type of vehicle or equipment.

Note #2: Depreciation charged to :

403 - Normal	12,919,317
Charged to 184 Clearing	1,783,863
Total incremental to 108	14,703,180

ELECTRIC EXPENSES

Report all amounts under column d, "total operations" , on the basis and in conformity with the unif system of accounts and accounting directives prescribed by this commission. Allocate "total opera amounts jurisdictionally between Wisconsin (PSCW) jurisdiction and all other jurisdiction.

Particulars (a)	Wisconsin jurisdictional operations (b)	Other jurisdictional operations (c)	Total operations (d)
OPERATING EXPENSES			
Power production expenses (500-557)	452,160,313		452,160,313
Transmission expenses (560-573)	57,941,037		57,941,037
Distribution expenses (580-598)	25,248,446		25,248,446
Customer accounts expenses (901-905)	11,002,755		11,002,755
Customer service expenses (907-910)	30,779,229		30,779,229
Sales promotion expenses (911-916)	58		58
Administration and general expenses (920-935)	71,623,138		71,623,138
Total operation and maintenance expenses (401-	648,754,976	0	648,754,976
Depreciation expense (403)	99,095,135		99,095,135
Amortization & depletion of utility plant (404-405)	6,952,252		6,952,252
Amortization of utility plant acquisition adjustment (406)			0
Amortization of property losses, unrecovered plant and regulatory study costs (407)			0
Amortization of conversion expenses (407)			0
Regulatory Debits (407.3)	2,272,294		2,272,294
(Less) Regulatory Credits (407.4)	0		0
Taxes other than income taxes (408.1)	28,513,210		28,513,210
Income taxes (409.1)	43,650,406		43,650,406
Provision for Deferred Income Taxes (410.1,411.1	4,055,474		4,055,474
Investment tax credits Adjustment (411.4)	(1,389,913)		(1,389,913)
Total operating expenses	$831,903,834	0	$831,903,834

SALES TO ULTIMATE CUSTOMERS

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 end 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.

	Wisconsin Geographical Operations		
Rate schedule (a)	Revenues (b)	KWH "000's" omitted (d)	Avg. no. Customers (e) See Note 1
Residential Sales (440)			
Gs-1 Residential	280,219,912	2,842,733	355,338
Gs-3 Residential	2,630,271	30,752	1,984
Ms-3 Residential	202,326	838	1,139
Rw-1 Residential Water Heating	1,057,146	10,954	4,876
Gw-1 Residential Water Heating	1,460,057	18,377	1,216
Rw-3 Residential Water Heating	258,017	3,678	1,555
Subtotal - Billed Sales	285,827,729	2,907,332	366,108
Unbilled Residential Sales	668,320	2,236	
Subtotal - Adjusted Sales	286,496,049	2,909,568	366,108
Farm Sales (441)			
Gs-1 Farm	33,293,535	359,552	18,011
Gs-3 Farm	1,843,733	22,820	626
Ms-3 Farm	44,615	241	262
Gw-1 Farm Water Heating	700,520	8,841	222
Rw-1 Farm Water Heating	158,532	1,744	511
Rw-3 Farm Water Heating	52,111	798	234
Subtotal - Billed Sales	36,093,046	393,996	19,866
Unbilled Farm Sales	(37,110)	(1,115)	
Subtotal - Adjusted Sales	36,055,936	392,881	19,866
Small Commercial Sales (442)			
Gs-1 Commercial Light	103,457,977	1,119,308	48,705
Cg-2 Commercial Light	71,538,565	1,035,911	2,633
Ms-3 Commercial Light	1,328,445	7,186	2,265
Rw-1 Commercial Water Heating	34,465	352	169
Rw-3 Commercial Water Heating	9,428	151	34
Gs-1 Direct Load	-	-	12
PgS Parellel generation	1,524		11
Subtotal - Billed Sales	176,370,404	2,162,908	53,829
Unbilled Small Commercial Sales	594,501	6,437	
Subtotal - Adjusted Sales	176,964,905	2,169,345	53,829

SALES TO ULTIMATE CUSTOMERS

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 end 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.

	Wisconsin Geographical Operations		
Rate schedule (a)	Revenues (b)	KWH "000's" omitted (d)	Avg. no. Customers (e) See Note 1
Industrial Sales (442)			
Cp-1 Industrial	156,062,643	2,602,822	847
Cp-1a Industrial	22,791,476	431,135	35
Cp-1b Industrial	15,459,786	313,116	33
Cp-2 Industrial	19,844,325	385,999	11
Cp-2a Industrial	22,952,470	477,079	3
Cp-2b Industrial	14,909,067	358,283	5
Cp-2c Industrial	5,486,697	107,541	1
Cp-14 Exp Buyout	1,200		18
Ms-3 Industrial	100,714	675	89
Gs-1 Direct Load Control	-		-
Parallel Generation	468		2
Subtotal - Billed Sales	257,608,846	4,676,650	1,044
Unbilled Industrial Sales	745,498	9,093	
Subtotal - Adjusted Sales	258,354,344	4,685,743	1,044
Public Street & Highway Lighting Sales (444)			
Ms-1 Street and Highway Lighting	4,533,935	35,775	856
Ms-2 Street and Highway Lighting	38,466	81	4
Mz-1 Traffic Signals	283,985	3,251	476
Subtotal - Billed Sales	4,856,386	39,107	1,336
Unbilled Public Street & Highway Sales	(187,572)	(1,563)	
Subtotal - Adjusted Sales	4,668,814	37,544	1,336
Public Other Sales (445)			
Mz-2 Unmetered Sirens	6,039	-	151
Unbilled Adjustment	-		
Subtotal - Adjusted Sales	6,039	-	151
Interdepartmental Sales (448)	1,776,163	27,872	6
Total billed	762,538,613	10,207,865	442,340
Total Unbilled	1,783,637	15,088	
Total	764,322,250	10,222,953	442,340

SALES TO ULTIMATE CUSTOMERS

Rate schedule (a)	Out-of-State Geographical Operations		
	Revenues (b)	KWH "000's" omitted (d)	Avg. No. Customers (e)
NONE			
Total Out-of-State	----	----	----
Total Utility	764,322,250	10,222,953	442,340

1 Utility No. 6680 Year ended December 31, 2004 Form AEP Copy 1
2 Note 1: to E2 and E3

	Rate Schedule	Duplicates Included in Classification
6	Residential Sales (440)	
7	Gs-1 Residential	0
8	Gs-3 Residential	21
9	Ms-3 Residential	1,036
10	Rw-1 Residential Water Heating	4,823
11	Gw-1 Residential Water Heating	9
12	Rw-3 Residential Water Heating	1,544
13	Subtotal - Residential	7,434
14		
15	Farm Sales (441)	
16	Gs-1 Farm	0
17	Gs-3 Farm	4
18	Ms-3 Farm	217
19	Gw-1 Farm Water Heating	2
20	Rw-1 Farm Water Heating	490
21	Rw-3 Farm Water Heating	223
22	Subtotal - Farm	937
23		
24	Small Commercial Sales (442)	
25	Gs-1 Commercial Light	4
26	Cg-2 Commercial Light	96
27	Ms-3 Commercial Light	1,938
28	Rw-1 Commercial Water Heating	140
29	Rw-3 Commercial Water Heating	27
30	Gs-1 Direct Load Control	0
31	PgS Parellel generation	10
32	Subtotal - Commercial	2,214
33		
34	Industrial Sales (442)	
35	Cp-1 Industrial	15
36	Cp-1a Industrial	0
37	Cp-1b Industrial	1
38	Cp-2 Industrial	0
39	Cp-2a Industrial	0
40	Cp-2b Industrial	0
41	Cp-2c Industrial	0
42	Cp-14 Exp Buyout	1
43	Ms-3 Industrial	55
44	Gs-1 Direct Load Control	0
45	Parallel Generation	0
46	Subtotal - Industrial	73
47		
48	Public Street & Highway Lighting Sales (444)	
49	Ms-1 Street and Highway Lighting	10
50	Ms-2 Street and Highway Lighting	0
51	Mz-1 Traffic Signals	0
52	Subtotal - Street and Highway	10
53		
54	Public Other Sales (445)	
55	Mz-2 Unmetered Sirens	0
56		
57	Interdepartmental Sales (448)	0
58		
59	Total Wisconsin	10,668

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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)
STEAM PRODUCTION				
Land and land rights (310)	644,021	See Note 1	89,564	
Structures & improvements (311)	65,635,951	See Note 1	3,086,870	
Boiler plant equipment (312)	241,219,482	See Note 1	15,911,394	
Engines & eng.-driven gen. (313)	0			
Turbogenerator units (314)	60,684,509	See Note 1	2,173,016	
Accessory elec. equipment (315)	23,084,243	See Note 1	855,395	
Misc. power equipment (316)	10,909,398	See Note 2	1,396,643	
Asset Retirement Costs for Steam Production (317)	76,112			
Total Steam Production	402,253,716		23,512,882	0
NUCLEAR PRODUCTION				
Land and land rights (320)	39,824	2.50%	61,406	
Structures & improvements (321)	16,544,157	3.52%	907,977	
Reactor plant equip. (322)	306,339,269	See Note 2	14,531,047	
Turbogenerator units (323)	17,623,663	3.03%	528,807	
Accessory elec. equipment (324)	13,681,478	4.15%	362,038	
Misc. power plant equip. (325)	4,341,002	4.55%	1,023,884	
Asset Retirement Costs for Nuclear Production (326	(154,930,180)			
Total Nuclear Production Plant	203,639,213		17,415,159	0
HYDR. & PUMPED STORAGE				
Land & Rights (330)	8,050			
Structures & improvements (331)	548,116	2.18%	24,397	
Reser., dams & waterways (332)	4,492,212	2.18%	89,080	
Water wheels, turb. & gen. (333)	1,787,711	2.00%	40,568	
Accessory elec. equipment (334)	1,147,683	2.75%	76,014	
Misc. power plant equip. (335)	575,855	2.86%	24,491	
Roads, railroads & bridges (336)	0			
Asset Retirement Costs for Hydraulic Production (33	0			
Total Hydraulic Production	8,559,627		254,550	0
OTHER PRODUCTION				
Structures & imprvmnts. (341)	1,307,394	3.93%	66,134	
Fuel holders, prod. & access. (342)	1,886,849	3.24%	120,725	
Prime movers (343)	24,516,878	3.09%	1,412,686	
Generators (344)	4,147,955	See Note 2	309,184	
Accessory elec. equipment (345)	2,477,731	2.44%	196,418	
Misc. power plant equipment (346)	123,631	2.50%	17,299	
Asset Retirement Costs for Other Production (347)	0			
Total Other Production	34,460,439		2,122,446	0
TRANSMISSION PLANT				
Land and land rights (350)	0			
Structures & imprvmnts. (352)	0			
Station equipment (353)	0			
Towers and fixtures (354)	0			
Poles and fixtures (355)	0			
Overhead cond. & devices (356)	0			
Underground conduit (357)	0			
Underground cond. & devices (358)	0			
Roads and trails (359)	0			
Total Transmission	0		0	0

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)
51,506	171,298	9,351	1	363,794	156,339
56,190	789,164	258,260		1	68,135,726
4,856,300	1,036,513	1,515,730			252,753,793
					-
2,222,541	478,211	304,866		1	60,461,638
35,751	181,318	100,401			23,822,971
342,848	184,743	75,947		1	11,854,396
			46,104		122,216
7,565,136	2,841,247	2,264,555	46,105	363,797	417,307,079
	30,695	1,753		1	72,287
297,520	1,573,243	89,269	1		15,670,641
3,249,647	(3,838,706)	317,393			321,776,769
33,724	1,498,792	84,726			16,704,680
88,894	1,136,518	64,271		1	12,882,374
381,174	704,744	45,084			4,324,052
				6,512,884	(161,443,064)
4,050,959	1,105,286	602,496	1	6,512,886	209,987,738
	8,050				-
8,885	(2,285)	1,454			567,367
	6,024	6,315	1		4,581,584
	(1,365)	2,452			1,832,096
	2,895	3,035			1,223,837
	1,307	1,370		1	600,408
					-
					-
8,885	14,626	14,626	1	1	8,805,292
	1,623				1,371,905
72,669	(36,478)		1		1,971,384
	22,879	4,727	1		25,911,413
78,899	15,992	2,639	1		4,364,888
	3,854			1	2,670,294
13,913	(193)	24		1	127,233
					-
165,481	7,677	7,390	3	2	36,417,118
					-
					-
					-
					-
					-
					-
					-
					-
					-
0	0	0	0	0	-

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)	311,968			
Structures & improvements (361)	1,984,807	3.25%	287,613	
Station equipment (362)	41,988,017	3.28%	3,989,181	
Storage battery equip. (363)	0			
Poles, towers & fixtures (364)	70,804,977	4.00%	7,567,967	
Overhd cond. and devices (365)	56,889,411	See Note 2	6,705,536	
Underground conduit (366)	1,434,271	2.63%	492,605	
Underground cond. & devices (367)	34,607,225	3.09%	4,748,934	
Line transformers (368)	47,871,426	See Note 2	4,735,003	
Services (369)	33,471,242	See Note 2	2,602,556	
Meters (370)	23,237,738	6.67%	2,829,405	
Install. on cust. prem. (371)	2,152,576	3.57%	181,607	
Leased prop. on cust. prem. (372)	0			
St. lighting & signal sys. (373)	6,499,615	See Note 2	641,147	
Total Distribution	321,253,274		34,781,554	0
GENERAL PLANT				
Land and land rights (389)	(422)	0.00%		
Structures and imprvmnts. (390)	(340,088)	2.78%	105,602	
Office furniture & equip. (391)	25,736,300	See Note 2	1,180,681	
Transportation equipment (392)	6,629,778	See Note 2	1,416,875	
Stores equipment (393)	0			
Tools, shop & garage equip. (394)	1,461,225	6.67%	271,744	
Laboratory equipment (395)	1,174,912	6.67%	112,806	
Power operated equipment (396)	209,084	See Note 3	95,449	
Communication equipment (397)	(108,454)	See Note 2	34,119	
Miscellaneous equipment (398)	90,683	4.00%	5,126	
Other tangible property (399)	0.00			
Total General	34,853,018		3,222,402	0
Total Electric Plant	1,005,019,287		81,308,993	0
Total	1,005,019,287		81,308,993	0
Total depreciation expense (columns (d) and (e))				81,308,993
Less amounts charged to clearing accounts				1,500,869
Less deferral of nitrous oxides (NOx)				-
Less FAS 115 decommissioning adjustment				(8,025,242)
Plus amounts charged to clearing accounts				
Plus allocation of depreciation on common plant				11,261,769
Total Electric Depreciation Expense				99,095,135
Total reserve balance (column k)				1,051,125,004
Plus allocation of reserve on common plant				152,440,998
Total Depreciation Reserve for Electric Utility				1,203,566,002

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)
	311,969		1		0
	65,035	35,754		1	2,243,138
61,294	1,750,448	412,101	1		44,577,558
					-
274,616	230,099	724,564	363,793	55,999	78,900,587
2,110,966	1,316,360	905,563	55,999	2	61,129,181
103,238	129,292	68,282		1	1,762,627
1,608,311	1,012,912	594,231	130	3	37,329,294
2,268,010	672,210	364,150	1		50,030,360
	338,483	266,350			36,001,665
465,726	346,939	153,191	11,722		25,419,391
	21,872	17,950			2,330,261
					-
57,214	74,787	43,762			7,052,523
6,949,375	6,270,406	3,585,898	431,647	56,006	346,776,586
	(422)				-
	(10,174)	61,838	1		(162,473)
1,752,436	(49,507)	172,042	1	4,001	25,382,094
3,436,406	369,964	390,121	2		4,630,406
					-
357,338	(19,751)	65,751	1		1,461,134
766,567	(6,195)	20,622			547,968
268,192	(10,815)	36,005	1		83,162
141,088	(1,347)	4,484			(209,592)
	(620)	2,063			98,492
					-
6,722,027	271,133	752,926	6	4,001	31,831,191
25,461,863	10,510,375	7,227,891	477,763	6,936,693	1,051,125,004
25,461,863	10,510,375	7,227,891	477,763	6,936,693	1,051,125,004

Note # 1 - The PSC of Wisconsin certified individual production rates for each generating unit within the FERC production accounts. See PSC Rate Order 6680-DU-102, effective January 1, 1997.

Note # 2- See page E-27a.

Note #3 - No certified rate, each type of equipment carries its own rate.

Wisconsin Power & Light Company
Accumulated Provision for Depreciation of Electric Utility Plant in Service
Year Ended December 31, 2004

Account	Description	S.L. Depr. Rate Used (%)
320.0	Depreciable Nuclear Land and Land Rights	*
321.0	Nuclear Structures and Improvements	*
322.0	Reactor Plant Equipment	*
322.1	Reactor Computer	*
322.2	Kewaunee Simulator	*
322.3	Simulator Computer Hardware	*
322.4	Steam Generator	**
322.8	Retail Decommissioning	***
322.9	Wholesale Decommissioning	***
323.0	Nuclear Turbogenerator units	*
324.0	Nuclear Accessory Electric Equipment	*
325.0	Nuclear Misc. Power Plant Equipment	*
344.1	Generators - Unlicensed	2.10
344.2	Generators - Mobile, Licensed	2.22
344.3	Wind Generators	9.00
362.1	Station Equipment - Unlicensed	3.28
362.2	Station Equipment - Licensed	3.28
362.3	Station Equipment - Communication Equip	10.00
365.1	Overhead Conductors and Devices	3.00
365.2	Reclosers and Sectionalizers	3.27
368.1	Line Transformers	2.94
368.2	Fixed Capacitors	4.60
368.3	Padmount Transformers	3.10
369.1	Services - Overhead	6.33
369.2	Services - Underground	3.14
373.1	Overhead Distrib. Street Lighting	5.56
373.2	Ornamental Street Lighting	5.50
373.4	U.R.D. Street Lighting	4.40
391.1	Office Furniture & Equip-Kewaunee	3.75
391.2	Computer & Peripherals-Kewaunee	11.75
391.3	Data Handling Equip. - Kewaunee	8.55
391.4	Computer Equipment - not Kewaunee	11.63
391.5	Computer Software - not Kewaunee	14.29
391.6	Computer Software - Kewaunee (3 Yr Life)	33.33
391.7	Computer Software - Kewaunee (5 Yr Life)	20.00
392.0	Transp. Equip. - Kewaunee	7.67
392.1	Transportation Equip.-Licensed	2.83
392.2	Transportation Equip.-Unlicensed	2.83
392.4	Trucks	7.08
395.0	Laboratory Equipment	6.67
395.1	Environmental Test Equipment	6.67

* Straight Line - Remaining Life
** Sum of the Months Digits - Remaining Life
*** No certified rate - accruals per PSC.

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 net generation and purchases plus or minus net interchange.

3. State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated).

4. Monthly output should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. 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.

	MONTHLY PEAK					
Month	kW (000's)	Day of week (Mon, etc.)	Day of month (1,2,3,etc.)	Hour Ending (0100-2400)	Type of Reading (0,15,30,60)	Mo. output (kWh) (000's)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Jan	2,149	Tues.	6	1800	60	1,725,178
Feb	2,040	Mon.	9	1900	60	1,634,751
Mar	1,968	Thurs	11	1900	60	1,634,427
Apr	1,819	Mon.	12	1100	60	1,571,612
May	1,981	Thurs	20	1400	60	1,545,041
Jun	2,422	Tues.	8	1700	60	1,402,922
Jul	2,627	Mon.	20	1700	60	1,463,964
Aug	2,472	Tues.	3	1500	60	1,439,428
Sep	2,389	Thurs	2	1700	60	1,412,687
Oct	1,888	Tues.	26	1900	60	1,361,642
Nov	2,115	Tues.	30	1800	60	1,334,486
Dec	2,280	Mon.	20	1800	60	1,445,313
Total	26,150					17,971,451

Form:

GENERATION SUMMARY WORKSHEET

Utility: Wisconsin Power and Light

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						
Columbia	1	512.0	ST	564.08	571.27	3,642,753,646
Columbia	2	511.0	ST	559.49	562.68	3,468,038,110
Edgewater	3	60.0	ST	76.12	76.56	398,750,000
Edgewater	4	330.0	ST	333.75	333.75	1,812,760,368
Edgewater	5	380.0	ST	423.00	423.10	2,548,198,807
Nelson Dewey	1	100.0	ST	109.18	109.15	615,086,000
Nelson Dewey	2	100.0	ST	113.40	113.75	622,362,000
GAS						
Blackhawk	3	25.0	ST	28.34	28.36	729,000
Blackhawk	4	25.0	ST	25.98	24.81	4,386,000
Rock River	1	75.0	ST	78.37	78.30	88,989,698
Rock River	2	75.0	ST	81.23	81.17	85,489,302
Rock River	3	27.0	GT	26.76	30.98	N/A
Rock River	4	15.0	GT	16.55	15.57	N/A
Rock River	5	51.0	GT	57.37	62.02	6,290,540
Rock River	6	51.0	GT	57.38	63.48	6,272,120
Sheepskin		40.0	GT	38.74	36.36	350,100
S. Fond Du Lac	2	86.0	GT	86.59	92.57	6,483,200
S. Fond Du Lac	3	86.0	GT	84.85	91.24	13,178,200
BIO GAS						
Berlin Landfill	1	0.81	BG	0.79	0.79	16,430,089
	2	0.81	BG	0.80	0.80	
	3	0.81	BG	0.79	0.79	
Deer Ridge Dairy	1	0.14	BG			921,207
Double S Dairy	1	0.20	BG			967,276
Sauk County Landfill	1	0.24	BG			921,918
Glacier Ridge Landfill	1	0.30	BG			465,534

On October 15, 2004, Glacier Ridge Landfill was sold. Therefore, the data presented above is for a partial year.

Form:

GENERATION SUMMARY WORKSHEET

Utility: Wisconsin Power and Light

FERC Form 1 Page 402

Line 38 - Fuel Burned Primary Fuel **Coal (Ton)**	Line 38 - Fuel Burned Secondary Fuel **Oil (BR)**	Line 38 - Fuel Burned Tertiary **Tire (Ton)**	Line 39 - Fuel Htg Value Primary Fuel **Coal (Ton)**	Line 39 - Fuel Htg Value Secondary Fuel **Oil (GL)**	Line 39 - Fuel Htg Value Tertiary **Tire (Ton)**
2,312,431	5,541		8,477	140,890	
2,188,026	4,836		8,477	140,890	
246,124	5,444	4,856	8,752	138,875	16,300
1,020,475	6,548	7,951	8,668	138,875	16,300
1,503,764	5,625		8,570	138,875	
328,604	294	10	10,161	135,398	15,500
324,478	222	239	10,121	135,398	15,500
Gas (MCF)	**Oil (BR)**		**Gas (MCF)**	**Oil (GL)**	
31,242			998,283		
98,096			1,002,239		
1,281,217	345		1,000,991	141,212	
1,101,042	264		1,002,241	141,212	
2,326			997,441		
1,091			1,000,660		
71,638	3,099		998,704	140,058	
71,127	3,042		997,210	140,058	
6,840			996,406		
106,489	434		1,004,176	140,043	
205,101	851		1,005,411	140,043	

GENERATION SUMMARY WORKSHEET

Form:

Utility: Wisconsin Power and Light

		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						
Kilbourn	HC1	2.2	HY	9.00	9.00	55,546,800
Kilbourn	HC5	2.0	HY			
Kilbourn	HC6	2.0	HY			
Kilbourn		2.0	HY			
Kilbourn		2.0	HY			
Prairie du Sac	1	2.1	HY	26.00	28.00	139,477,200
Prairie du Sac	2	2.8	HY			
Prairie du Sac	3	4.8	HY			
Prairie du Sac	4	4.8	HY			
Prairie du Sac	5	3.5	HY			
Prairie du Sac	6	3.5	HY			
Prairie du Sac	7	3.5	HY			
Prairie du Sac	8	3.5	HY			
WIND						
OTHER RENEWABLES	**PHOTOVOLTAICS, FUEL CELLS**					
				2,798.56	2,834.50	13,534,847,115
		2,591.0	MW Total			
			located in Wisconsin and operated by utility			

Generating Units Operated by others or located outside of Wisconsin

COL 1-MGE		(112.7)	ST			809,811,566
COL 1-WPS		(163.2)	ST			1,130,792,536
COL 2-MGE		(112.7)	ST			763,944,480
COL 2-WPS		(159.4)	ST			1,098,115,556
EDGE 4-WPS		(110.1)	ST			616,816,197
EDGE 5-WE		(96.0)	ST			564,676,959
KEWAUNEE		207.1	NC			
Castle Rock		5.7	HY			
Petenwell		7.6	HY			
S. Fond Du Lac	1	86.0	GT	83.62	89.82	6,367,800
S. Fond Du Lac	4	86.0	GT	88.32	93.88	21,800
				171.94	183.70	4,990,546,894
		(361.8)	MW Total for all generating units outside of Wisconsin and operated by others less joint plant accounts			

Explanations

Kewaunee is operated by Wisconsin Public Service (WPS). Owners are WPS and WPL.
Castle Rock and Petenwell operated by Wisconsin River Power(WRP). Owneners are WPS and WPL
South Fond Du Lac unit 1 and unit 4 operated by WPL. The owner is Wisconsin Public Power Inc.

GENERATION SUMMARY WORKSHEET

Utility: Wisconsin Power and Light

Form:

FERC Form 1 Page 402

Line 38 - Fuel Burned Primary Fuel	Line 38 - Fuel Burned Secondary Fuel	Line 38 - Fuel Burned Tertiary	Line 39 - Fuel Htg Value Primary Fuel	Line 39 - Fuel Htg Value Secondary Fuel	Line 39 - Fuel Htg Value Tertiary

Gas (MCF)	Oil (BR)		Gas (MCF)	Oil (GL)	
185,919	238		1,004,099	140,043	
8,025			1,016,000		

COAL CONTRACT INFORMATION-SPECIFICATION AND COSTS

Particulars (a)	(b)	(c)
Vendor name	Vendor A	Vendor B
Term of agreement (mo/da/yr - mo/da/yr)	1/1/2-12/31/5	01/01/02-12/31/04
Plant name	Columbia 1&2	Columbia 1&2
Total cost of coal delivered	$24,739,007	$38,907,765
Total units delivered - 2,000 lb. tons	1,204,752	1,887,872
Avg. Btu's per lb. of coal delivered	8,556.0	8,429.0
Avg. percent moisture of coal delivered	29.45%	30.29%
Avg. percent sulfur of coal delivered	0.35%	0.36%
Avg. percent ash of coal delivered	4.85%	4.69%
	(h)	(i)
Vendor name	Vendor G	Vendor Other
Term of agreement (mo/da/yr - mo/da/yr)	01/01/04-12/31/04	
Plant name	Columbia 1&2	Columbia 1&2
Total cost of coal delivered	$2,260,877	$5,095,815.13
Total units delivered - 2,000 lb. tons	125,094	
Avg. Btu's per lb. of coal delivered	8,412.0	
Avg. percent moisture of coal delivered	30.34%	
Avg. percent sulfur of coal delivered	0.35%	
Avg. percent ash of coal delivered	4.66%	
	(n)	(o)
Vendor name	Vendor J	Vendor K
Term of agreement (mo/da/yr - mo/da/yr)	01/01/03-12/31/06	01/01/02-12/31/06
Plant name	Edgewater unit 3&4	Edgewater unit 3&4
Total cost of coal delivered	$2,442,939	$308,265
Total units delivered - 2,000 lb. tons	129,105	12,883
Avg. Btu's per lb. of coal delivered	8,756.0	8,679.0
Avg. percent moisture of coal delivered	27.59%	26.79%
Avg. percent sulfur of coal delivered	0.46%	0.23%
Avg. percent ash of coal delivered	5.39%	5.65%
	(t)	(u)
Vendor name	Vendor P	Vendor Other
Term of agreement (mo/da/yr - mo/da/yr)	06/01/04-12/31/04	
Plant name	Edgewater unit 3&4	Edgewater unit 3,4,5
Total cost of coal delivered	$529,011	$2,672,529
Total units delivered - 2,000 lb. tons	25,712	
Avg. Btu's per lb. of coal delivered	8,895.0	
Avg. percent moisture of coal delivered	25.87%	
Avg. percent sulfur of coal delivered	0.24%	
Avg. percent ash of coal delivered	5.35%	
	(z)	
Vendor name	**Total Nelson Dewey**	Vendor Other
Term of agreement (mo/da/yr - mo/da/yr)		01/01/94-12/31/2013
Plant name		Edgewater unit 5
Total cost of coal delivered	**$14,745,805**	$73,082.90
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		
Vendor name	Vendor W	Vendor X
Term of agreement (mo/da/yr - mo/da/yr)	01/01/02-12/31/06	01/01/04-12/31/08
Plant name	Edgewater unit 5	Edgewater unit 5
Total cost of coal delivered	$910,419	$1,843,273
Total units delivered - 2,000 lb. tons	38,174	89,995
Avg. Btu's per lb. of coal delivered	8,833.0	8,835.0
Avg. percent moisture of coal delivered	26.23%	26.92%
Avg. percent sulfur of coal delivered	0.20%	0.33%
Avg. percent ash of coal delivered	5.55%	5.42%

Information on this page includes total expenses incurred at each of the plants which Wisconsin Power and Light operates. If the plants are co-owned with others, some of the expenses provided above were billed to the co-owners and thus were not reflected on the WPL financial statements.

COAL CONTRACT INFORMATION-SPECIFICATION AND COSTS (continued)

(d)	(e)	(f)	(g)
Vendor C	Vendor D	Vendor E	Vendor F
01/01/04-12/31/08	01/01/04-12/31/04	01/01/04-12/31/06	01/01/02-12/31/02
Columbia 1&2	Columbia 1&2	Columbia 1&2	Columbia 1&2
$4,430,629	$5,523,756	$4,843,276	$10,093,314
250,631	303,834	263,339	498,837
8,408.0	8,569.0	8,454.0	8,458.0
29.71%	29.53%	30.10%	29.65%
0.33%	0.38%	0.37%	0.32%
4.92%	4.81%	4.68%	5.44%
(j)	(k)	(l)	(m)
Total Columbia 1& 2	Vendor Other	Vendor H	
1/1/4-1/31/2014		01/01/02-12/31/06	01/01/03-12/31/05
Columbia 1&2	Edgewater unit 3 & 4	Edgewater unit 3&4	Edgewater unit 3&4
$95,894,439	$1,353,661.38	$2,500,704	$7,353,552
		102,012	368,387
		8,924.0	8,838.0
		26.68%	26.17%
		0.20%	0.24%
			5.45%
(p)	(q)	(r)	(s)
Vendor L	Vendor M	Vendor N	
01/01/03-12/31/03	01/01/04-12/31/08	01/01/04-12/31/04	
Edgewater unit 3&4	Edgewater unit 3&4	Edgewater unit 3&4	
$460,928	$7,891,727	$3,678,338	
12,474	380,839	192,289	
10,852.0	8,857.0	8,760.0	
13.13%	26.87%	27.61%	
0.47%	0.29%	0.44%	
6.87%	5.29%	5.38%	
(v)	(w)	(x)	(y)
Total Edgewater 3 &4	Vendor Q		Vendor Other
1/1/4-1/31/2014	01/01/02-12/31/06	01/01/04-12/31/04	
	Nelson Dewey	Nelson Dewey	Nelson Dewey
$29,191,655	$12,763,586	$1,826,466	$155,753.05
	538,252	101,741	
	9,331.0	13,931.0	
	25.46%	7.84%	
	0.32%	5.69%	
	4.01%	0.40%	
Vendor S	Vendor T	Vendor U	Vendor V
01/01/02-12/31/06	01/01/03-12/31/05	01/01/03-12/31/05	01/01/03-12/31/06
Edgewater unit 5	Edgewater unit 5	Edgewater unit 5	Edgewater unit 5
$1,285,723	$2,601,444	$5,275,774	$8,966,594
52,207	128,272	278,948	475,563
8,951.0	8,906.0	8,476.0	8,705.0
26.45%	26.01%	29.55%	27.86%
0.20%	0.24%	0.31%	0.44%
4.39%	5.30%	5.37%	5.44%
Vendor Y	Vendor Z	Vendor AA	**Total Edgewater unit 5**
01/01/04-12/31/04	06/01/04-12/31/04	01/01/04-12/31/06	
Edgewater unit 5	Edgewater unit 5	Edgewater unit 5	
$5,913,110	$255,520	$952,116	**$28,077,056**
310,299	12,966	50,448	
8,716.0	8,842.0	8,514.0	
27.77%	27.01%	29.82%	
0.44%	0.29%	0.33%	
5.54%	5.05%	4.96%	

Information on this page includes total expenses incurred at each of the plants that Wisconsin Power and Light operates. If the plants are co-owned with others, some of the expenses provided above were billed to the co-owners and thus were not reflected on the WPL financial statements.

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.

	Miles of:		
Particulars (a)	Pole line (b)	(1) U.G. conduit (subway) (c)	Buried cable (d)
Lines in Wisconsin:			
Urban distribution lines - primary voltage	2,776	-	1,536
Urban distribution lines - secondary voltage	1,548		560
Rural distribution lines - primary voltage	14,081		1,724
Rural distribution lines - secondary voltage	1,067		291
Total in Wisconsin	19,472	-	4,111
Lines outside the state:			
Urban distribution lines - primary voltage			
Urban distribution lines - secondary voltage			
Rural distribution lines - primary voltage			
Rural distribution lines - secondary voltage			
Total outside the state	0	0	0
Total lines of utility	19,472	-	4,111

(1) Not currently available

NAMES OF CITIES, VILLAGES, AND TOWNS

OF CUST 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 list in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)	Location (a)	Customers end of year (b)
Cities:		Iowa County:	
		Dodgeville	2,412
Adams County:		Mineral Point	1,549
Adams	973		
		Juneau County:	
Columbia County:		Elroy (4)	7
Columbus (1)	2	Mauston	2,098
Lodi (1)	3		
Portage	4,871	Lafayette County:	
Wisconsin Dells (1)	5	Darlington	1,240
		Shullsburg (1)	1
Crawford County:			
Prairie du Chien	3,133	Manitowoc County:	
		Kiel (1)	4
Dane County:			
Fitchburg	312	Marquette County:	
Madison (2)	15,483	Montello	860
Middleton (2)	443		
Stoughton (1)	7	Monroe County:	
Sun Prairie (1)	11	Tomah	4,199
Verona	4,037		
		Richland County:	
Dodge County:		Richland Center (1)	7
Beaver Dam	7,559		
Fox Lake	819	Rock County:	
Horicon	1,809	Beloit	15,679
Juneau (1)	5	Edgerton	2,377
Mayville	2,509	Evansville (1)	1
Waupun (1)	1	Janesville	28,601
		Milton	2,582
Fond du Lac County:			
Fond du Lac	19,810	Sauk County:	
Ripon	3,421	Baraboo	5,639
Waupun (1)	5	Reedsburg (1)	22
		Wisconsin Dells (1) (3)	3
Grant County:			
Boscobel (1)	1	Shawano County	
Cuba City (1)	4	Marion (3)	15
Lancaster	2,085		
Platteville	3,959	Sheboygan County:	
		Plymouth (1)	3
Green County:		Sheboygan	22,867
Brodhead (1)	4	Sheboygan Falls (1)	6
Monroe	5,808		
		Vernon County:	
Green Lake County:		Hillsboro	777
Berlin	2,783	Walworth County:	
Green Lake	896	Delavan	3,815
Markesan	773	Elkhorn (1)	3
Princeton (1)	6	Lake Geneva	4,904

NAMES OF CITIES, VILLAGES, AND TOWNS

OF CUST 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 list in alphabetical order.
Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)
Cities: (continued)	
Waupaca County:	
Clintonville	2
Manawa	792
Marion	720
Waushara County:	
Berlin (3)	60
Wautoma	1,239
Winnebago County:	
Omro	1,604
Wood County:	
Nekoosa	1,220
Pittsville	432
Wisconsin Rapids (1)	4
Total of 39 Cities	187,281
Footnotes for Cities	
(1) Our principal service to this community is wholesale except for these special customers.	
(2) All other customers served by Madison Gas & Electric Company.	
(3) Not included in total number of cities as community is located in two counties.	
(4) All other customers served by the municipal utility.	
Villages:	
Adams County:	
Friendship	374
Columbia County:	
Arlington	324
Cambria	363
Doylestown	104
Fall River	638

Location (a)	Customers end of year (b)
Columbia County: (continued)	
Friesland	191
Poynette	1,188
Randolph (3)	227
Rio	541
Wyocena	309
Crawford County:	
Bell Center	54
Eastman	195
Ferryville	192
Gays Mills	365
Lynxville	177
Mount Sterling	128
Soldiers Grove	341
Steuben	58
Wauzeka	350
Dane County:	
Belleville	835
Black Earth (1)	4
Blue Mounds	355
Brooklyn (3)	302
Cambridge	657
Cottage Grove	2,058
Dane	383
Deerfield	992
De Forest	3,549
McFarland	3,163
Mount Horeb (1)	5
Oregon	3,843
Rockdale	106
Waunakee (1)	8
Dodge County:	
Hustisford (1)	1
Kekoskee	99
Lomira	2
Randolph	604
Fond du Lac County:	
Brandon	440
Campbellsport	71
Eden (1)	2
Fairwater	188
North Fond du Lac	2,077
Oakfield	464
Rosendale	451

NAMES OF CITIES, VILLAGES, AND TOWNS

OF CUST 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 list in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)
Villages: (continued)	
Grant County:	
Bagley	365
Bloomington	420
Blue River	262
Cassville	679
Dickeyville	535
Hazel Green (1)	1
Livingston	316
Montfort	348
Mount Hope	121
Muscoda (1)	3
Patch Grove	114
Potosi	386
Tennyson	170
Woodman	65
Green County:	
Albany	553
Belleville (3)	94
Brooklyn	227
Browntown	147
Monticello	645
New Glarus (1)	1
Green Lake County:	
Kingston	176
Marquette	199
Iowa County	
Arena	364
Avoca	369
Barneveld	523
Blanchardville (3)	89
Cobb	269
Highland	467
Hollandale	173
Linden	266
Livingston (3)	12
Montfort (3)	15
Rewey	143
Ridgeway	337
Jefferson County:	
Cambridge (3)	18
Juneau County:	
Camp Douglas	329
Hustler	111
Lyndon Station	319
Necedah	539
Union Center	159
Wonewoc (1)	67
Kenosha County	
Twin Lakes	3,501
Lafayette County:	
Belmont (1)	2
Benton (1)	3
Blanchardville	396
Gratiot	136
South Wayne	285
Langlade:	
White Lake	245
Marathon County:	
Elderon	120
Hatley	248
Marquette County:	
Endeavor	241
Neshkoro	278
Oxford	325
Monroe County:	
Kendall	271
Warrens	187
Wilton	304
Portage County:	
Almond	250
Amherst	564
Amherst Junction	131
Junction City (2)	6
Milladore (3)	14
Nelsonville	85
Rosholt	289
Richland County:	
Boaz	111
Cazenovia	196
Lone Rock	470

NAMES OF CITIES, VILLAGES, AND TOWNS

OF CUST 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 list in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)
Villages: (continued)	
Rock County:	
Clinton	994
Footville	381
Orfordville	604
Sauk County:	
Ironton	116
Lake Delton	2,872
Lime Ridge	104
Loganville	180
Merrimac	283
North Freedom	325
Plain	398
Prairie du Sac (1)	7
Rock Springs	220
Sauk City (1)	1
Spring Green	840
West Baraboo	623
Shawano County:	
Aniwa	140
Birnamwood	411
Bowler	185
Eland	120
Gresham (1)	1
Mattoon	225
Wittenberg	568
Sheboygan County:	
Howards Grove-Millersville	1,262
Kohler	999
Vernon County:	
Ontario	305
Walworth County:	
Darien	689
Fontana	2,536
Genoa City	1,184
Sharon	755
Walworth	1,133
Williams Bay	2,154
Waupaca County:	
Big Falls	69
Embarrass	175
Waupaca County: (continued)	
Iola	717
Ogdensburg	114
Scandinavia	212
Waushara County:	
Coloma	279
Hancock	288
Lohrville	179
Plainfield	490
Red Granite	570
Wild Rose	431
Winnebago County:	
Winneconne	1,327
Wood County:	
Arpin	160
Auburndale	357
Milladore	136
Port Edwards	888
Rudolph	248
Vesper	305
Total of 136 Villages	73,392

Footnotes for Villages:

(1) Our principal service to this community is wholesale except for these special customers.

(2) All other customers served by Wisconsin Public Service Corporation.

(3) Not included in total number of villages as community is located in two counties.

Towns:

Location (a)	Customers end of year (b)
Adams County:	
Adams	526
Big Flats	3
Dell Prairie	527
Easton	14

NAMES OF CITIES, VILLAGES, AND TOWNS

OF CUST 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 list in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)	Location (a)	Customers end of year (b)
Towns: (Continued)		Crawford County (continued):	
		Utica	115
Adams County: (Continued)		Wauzeka	2
Jackson	28		
Leola	41	Dane County:	
Lincoln	3	Albion	834
New Haven	112	Berry	120
Preston	310	Black Earth	46
Quincy	1	Blooming Grove	225
Richfield	1	Blue Mounds	241
Springville	1	Bristol	1,247
Strongs Prairie	212	Burke	1,191
		Christiana	621
		Cottage Grove	1,667
		Cross Plains	205
		Dane	278
Columbia County:		Deerfield	134
Arlington	447	Dunkirk	115
Caledonia	979	Dunn	1,299
Columbus	130	Mazomanie	449
Courtland	98	Medina	11
Dekorra	1,545	Middleton	1,965
Fort Winnebago	264	Montrose	679
Fountain Prairie	110	Oregon	1,352
Hampden	206	Perry	341
Leeds	413	Pleasant Spring	1,064
Lewiston	147	Primrose	310
Lodi	1,538	Roxbury	829
Lowville	481	Rutland	714
Marcellon	58	Springdale	719
Newport	308	Springfield	72
Otsego	369	Sun Prairie	1,099
Pacific	1,438	Vermont	154
Randolph	176	Verona	1,251
Scott	3	Vienna	592
Springvale	91	Westport	310
Westpoint	1,183	Windsor	2,651
Wyocena	593	York	15
Crawford County:		Dodge County:	
Bridgeport	310	Beaver Dam	2,011
Clayton	79	Burnett	460
Eastman	16	Calamus	95
Freeman	85	Chester	288
Haney	67	Clyman	52
Marietta	6	Fox Lake	1,034
Prairie du Chien	206	Herman	43
Seneca	225	Hubbard	518

NAMES OF CITIES, VILLAGES, AND TOWNS

OF CUST 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 list in alphabetical order.
Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)
Towns: (Continued)	
Dodge County: (Continued)	
Hustisford	8
Le Roy	364
Lomira	3
Lowell	5
Oak Grove	613
Theresa	80
Trenton	544
Westford	279
Williamstown	363
Fond du Lac County:	
Alto	436
Byron	231
Calumet	527
Eden	20
Eldorado	627
Empire	1,133
Fond du Lac	1,714
Forest	464
Friendship	1,235
Lamartine	687
Metomen	329
Oakfield	343
Osceola	1,003
Ripon	693
Rosendale	339
Springvale	346
Taycheedah	1,665
Waupun	539
Grant	
Beetown	8
Bloomington	323
Boscobel	85
Cassville	30
Castle Rock	21
Clifton	39
Ellenboro	60
Fennimore	70
Glen Haven	152
Hazel Green	137
Hickory Grove	16
Jamestown	801
Liberty	141

Location (a)	Customers end of year (b)
Grant County: (Continued)	
Lima	120
Little Grant	14
Marion	131
Mount Hope	24
Mount Ida	7
Muscoda	2
North Lancaster	91
Paris	67
Patch Grove	44
Platteville	235
Potosi	53
Smelser	49
South Lancaster	183
Watterstown	26
Wingville	65
Woodman	9
Wyalusing	76
Green County:	
Adams	94
Albany	464
Brooklyn	364
Cadiz	424
Clarno	540
Decatur	743
Exeter	731
Jefferson	534
Jordan	258
Monroe	595
Mount Pleasant	288
New Glarus	500
Spring Grove	414
Sylvester	444
Washington	351
York	360
Green Lake County:	
Berlin	599
Brooklyn	1,452
Green Lake	1,338
Kingston	243
Mackford	290
Manchester	316
Marquette	437
Princeton	1,157
Seneca	62
St. Marie	153

NAMES OF CITIES, VILLAGES, AND TOWNS

OF CUST 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 list in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)	Location (a)	Customers end of year (b)
Towns: (Continued)		Lafayette County: (Continued)	
		Belmont	262
Iowa County:		Benton	210
Arena	897	Blanchard	80
Brigham	533	Darlington	374
Clyde	236	Elk Grove	186
Dodgeville	980	Fayette	66
Eden	231	Gratiot	62
Highland	433	Kendall	110
Linden	462	Monticello	8
Mifflin	323	New Diggings	84
Mineral Point	512	Seymour	114
Moscow	305	Shullsburg	29
Pulaski	239	Wayne	123
Ridgeway	325	White Oak Spring	3
Waldwick	260	Willow Springs	111
Wyoming	338	Wiota	244
Jackson County:		Langlade County:	
Millston	18	Evergreen	314
		Norwood	209
Jefferson County:		Polar	406
Lake Mills	135	Price	4
Oakland	1,436	Rolling	15
Sumner	354	Wolf River	653
Juneau County:		Manitowoc County:	
Fountain	68	Centerville	6
Germantown	398	Meeme	16
Kildare	67		
Lemonweir	445	Marathon County:	
Lindina	204	Cleveland	31
Lisbon	279	Day	437
Lyndon	64	Eau Pleine	18
Marion	12	Elderon	72
Necedah	1,215	Emmett	15
Orange	71	Franzen	185
Plymouth	6	Green Valley	213
Summit	35	McMillan	236
Wonewoc	214	Norrie	367
		Plover	210
		Ringle	10
Kenosha County:			
Randall	1,378	Marquette County:	
Wheatland	204	Buffalo	55
		Crystal Lake	120
LaFayette County:		Douglas	102
Argyle	55	Harris	164

NAMES OF CITIES, VILLAGES, AND TOWNS

OF CUST 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 list in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)
Towns: (Continued)	
Marquette County: (Continued)	
Mecan	10
Montello	408
Moundville	178
Neshkoro	556
Newton	133
Oxford	89
Packwaukee	317
Shields	1
Springfield	33
Westfield	3
Menominee County:	
Menominee Tribal Land	2,492
Monroe County:	
Angelo	16
Clifton	1
Glendale	109
Grant	253
Greenfield	98
La Grange	248
Lincoln	531
Ridgeville	131
Sheldon	131
Tomah	200
Wellington	61
Wells	8
Wilton	106
Oconto County:	
Doty	1
Portage County:	
Alban	122
Almond	218
Amherst	621
Belmont	134
Buena Vista	4
Carson	169
Dewey	1
Eau Pleine	123
Grant	1
Lanark	454
Linwood	4

Location (a)	Customers end of year (b)
Portage County (continued):	
New Hope	161
Pine Grove	17
Plover	8
Stockton	1,146
Richland County:	
Buena Vista	899
Dayton	47
Eagle	83
Ithaca	300
Marshall	32
Orion	89
Richland	472
Richwood	173
Rockbridge	3
Westford	71
Willow	24
Rock County:	
Avon	8
Beloit	3,419
Bradford	163
Center	159
Clinton	189
Fulton	1,723
Harmony	580
Janesville	994
Johnstown	90
La Prairie	190
Magnolia	122
Milton	1,472
Newark	127
Plymouth	301
Porter	151
Rock	1,590
Spring Valley	55
Turtle	949
Union	201
Sauk County:	
Baraboo	1,135
Bear Creek	326
Dellona	1,004
Delton	1,238
Excelsior	697
Fairfield	113
Franklin	361

NAMES OF CITIES, VILLAGES, AND TOWNS

OF CUST 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 list in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)
Towns: (Continued)	
Sauk County: (Continued)	
Freedom	277
Greenfield	598
Honey Creek	395
Ironton	228
Lavalle	238
Merrimac	846
Prairie du Sac	552
Reedsburg	447
Spring Green	1,095
Sumpter	555
Troy	380
Washington	322
Westfield	259
Winfield	106
Woodland	2
Shawano County:	
Almon	114
Aniwa	281
Bartelme	16
Belle Plaine	1,026
Birnamwood	247
Fairbanks	42
Germania	11
Grant	433
Herman	165
Hutchins	146
Morris	4
Navarino	17
Pella	492
Richmond	729
Seneca	269
Waukechon	2
Westcott	110
Wittenberg	149
Sheboygan County:	
Herman	393
Holland	9
Lima	17
Mosel	440
Sheboygan	4,092
Sheboygan Falls	453
Wilson	2,289

Location (a)	Customers end of year (b)
Vernon County:	
Hillsboro	105
Whitestown	16
Walworth County:	
Bloomfield	2,922
Darien	974
Delavan	4,225
Geneva	3,266
Linn	2,457
Lyons	889
Richmond	24
Sharon	447
Walworth	955
Waupaca County:	
Dayton	13
Dupont	315
Farmington	211
Helvetia	3
Iola	74
Larrabee	351
Little Wolf	642
Matteson	315
Royalton	2
Scandanavia	375
Saint Lawrence	201
Union	329
Waupaca	9
Wyoming	36
Waushara County:	
Aurora	546
Bloomfield	3
Coloma	250
Dakota	450
Deerfield	363
Hancock	299
Leon	622
Marion	1,421
Mount Morris	2
Oasis	253
Plainfield	112
Poysippi	540
Richford	15
Rose	233
Saxeville	247

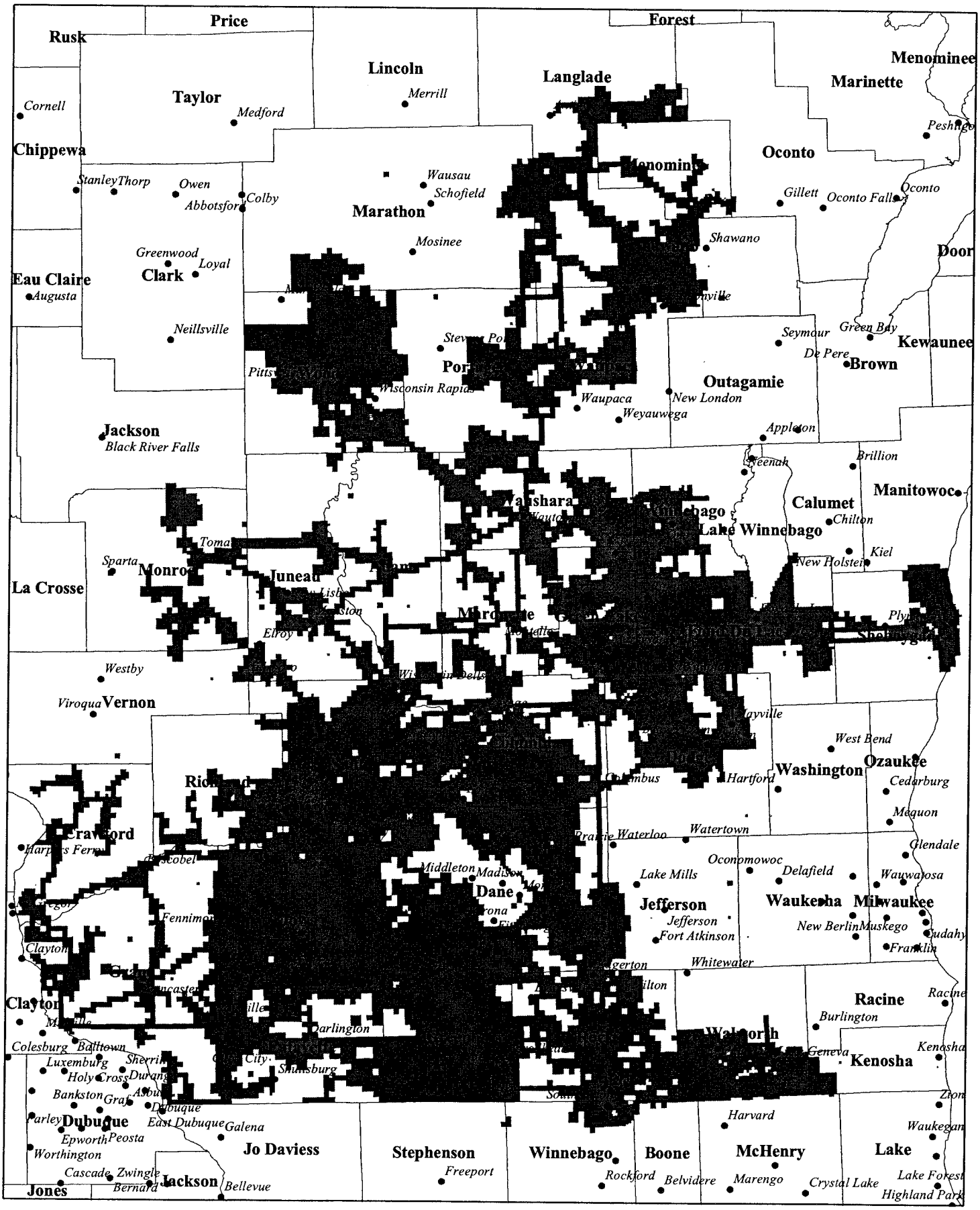
NAMES OF CITIES, VILLAGES, AND TOWNS

OF CUST 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 list in alphabetical order.
Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)	Location (a)	Customers end of year (b)
Towns: (Continued)			
Waushara County (continued):			
Springwater	367		
Warren	266		
Wautoma	228		
Winnebago County:			
Black Wolf	13		
Nekimi	3		
Nepeuskun	378		
Omro	1,046		
Poygan	669		
Rushford	768		
Utica	43		
Winneconne	668		
Wood County:			
Arpin	355		
Auburndale	353		
Cary	47		
Cranmoor	115		
Dexter	16		
Grand Rapids	973		
Hansen	317		
Milladore	330		
Port Edwards	432		
Richfield	549		
Rock	282		
Rudolph	520		
Saratoga	2,342		
Seneca	287		
Sherry	353		
Sigel	516		
Wood	351		
Total of 426 Towns	174,436		
Company total of 601 cities, villages, and towns.	435,109		

WP&L Electric Facility



NAMES OF CITIES, VILLAGES, AND TOWNS

Report in order by county, first, each city, second, each incorporated village & third, each town the reporting utility has obtained Public Service Commission authorization to provide natural gas service. Indicate the number of customers served in each municipality at year end & tabulate the number of customers served in each county.
(CLASS A & B)

Location (a)	Customers end of year (b)
Adams County:	
Towns:	
Dell Prairie	13
Columbia County:	
Cities:	
Portage	3,227
Wisconsin Dells	1,069
Villages:	
Arlington	282
Cambria	272
Pardeeville	793
Poynette	821
Randolph (1)	205
Rio	415
Wyocena	207
Towns:	
Arlington	47
Caledonia	17
Courtland	24
Dekorra	74
Fort Winnegago	73
Lewiston	110
Lowville	68
Marcellon	1
Newport	19
Otsego	7
Pacific	802
Randolph	47
Springvale	2
Wyocena	229
Columbia County Total	8,811
Dane County:	
Cities:	
Fitchburg	3
Stoughton	4,747
Villages:	
Brooklyn (1)	264
Cambridge	527
Cottage Grove	1,788
Deerfield	881
McFarland	2,710
Oregon	3,149
Rockdale	52
Towns:	
Albion	506
Christiana	84
Cottage Grove	1,001
Deerfield	70
Dunkirk	511
Dunn	1,486
Montrose	1
Oregon	703
Pleasant Springs	668
Rutland	168
Sun Prairie	2
Dane County Total	19,321
Dodge County:	
Cities:	
Beaver Dam	5,907
Fox Lake	625
Horicon	1,413
Juneau	764
Mayville	1,948
Waupun	1,694
Villages:	
Brownsville	240
Kekoskee	82
Lomira	667
Randolph	474
Theresa	457
Towns:	
Beaver Dam	1,300
Burnett	103
Calamus	109
Chester	133
Fox Lake	389
Hubbard	119
Leroy	143
Lomira	236
Oak Grove	130
Theresa	21
Trenton	182
Westford	93
Williamstown	35
Dodge County Total	17,264
Fond du Lac County:	
Cities:	
Fond du Lac	15,402
Ripon	2,752
Waupun (1)	1,248
Villages:	
Brandon	365
Campbellsport	606
Eden	334
North Fond du Lac	1,782

(Fond du Lac County: continued on G-2 copy 1)

NAMES OF CITIES, VILLAGES, AND TOWNS

Report in order by county, first, each city, second, each incorporated village & third, each town the reporting utility has obtained Public Service Commission authorization to provide natural gas service. Indicate the number of customers served in each municipality at year end & tabulate the number of customers served in each county.

(CLASS A & B)

Location (a)	Customers end of year (b)
Fond du Lac County: (cont'd)	
Villages:	
Oakfield	367
Rosendale	397
Towns:	
Alto	108
Ashford	97
Auburn	110
Byron	118
Calumet	124
Eden	45
Eldorado	126
Empire	523
Fond du Lac	1,254
Friendship	964
Lamartine	147
Marshfield	7
Metomen	62
Oakfield	50
Ripon	313
Rosendale	66
Springvale	6
Taycheedah	1,101
Waupun	144
Fond du Lac County Total	28,618
Grant County:	
Cities:	
Platteville	2,705
Villages:	
Hazel Green	431
Livingston	158
Montfort	196
Towns:	
Jamestown	3
Clifton	6
Hazel Green	88
Lima	8
Platteville	225
Wingville	7
Grant County Totals	3,827
Green County:	
Villages:	
Brooklyn	187
Towns:	
Jefferson	123
Sylvestor	13
Jordan	6
Green County Totals	329

Location (a)	Customers end of year (b)
Green Lake County	
Cities:	
Berlin	2,207
Green Lake	664
Towns:	
Berlin	280
Brooklyn	736
St. Marie	2
Green Lake County Total	3,889
Iowa County:	
Cities:	
Dodgeville	1,729
Mineral Point	1,135
Villages:	
Blanchardville (1)	56
Cobb	118
Highland	236
Linden	151
Livingston (1)	6
Montfort (1)	8
Rewey	69
Towns:	
Dodgeville	141
Eden	17
Highland	7
Linden	67
Mifflin	27
Mineral Point	26
Moscow	1
Wyoming	37
Iowa County Total	3,831
Jefferson County:	
Villages:	
Cambridge	19
Towns:	
Oakland	1,168
Sumner	125
Jefferson County Totals	1,312
Juneau County:	
Cities:	
Mauston	1,409
New Lisbon	575

(Juneau County: continued on G-1 copy 2)

NAMES OF CITIES, VILLAGES, AND TOWNS

Report in order by county, first, each city, second, each incorporated village & third, each town the reporting utility has obtained Public Service Commission authorization to provide natural gas service. Indicate the number of customers served in each municipality at year end & tabulate the number of customers served in each county.

(CLASS A & B)

Location (a)	Customers end of year (b)
Juneau County: (cont'd)	
Villages:	
Camp Douglas	308
Lyndon Station	174
Necedah	309
Union Center	101
Wonewoc	318
Towns:	
Lyndon	6
Clearfield	24
Kildare	5
Necedah	172
Seven Mile Creek	7
Wonewoc	4
Fountain	2
Lemonweir	203
Lindina	79
Lisbon	15
Orange	31
Juneau County Totals	3,742
LaFayette County:	
Cities:	
Darlington	720
Villages:	
Argyle	235
Belmont	266
Benton	380
Blanchardville	253
Towns:	
Argyle	16
Belmont	103
Benton	18
Blanchard	2
Darlington	84
Elk Grove	1
New Diggings	5
Wiota	29
LaFayette County Totals	2,112
Portage County:	
Villages:	
Amherst	419
Amherst Junction	105
Nelsonville	71
Towns:	
Amherst	93
Portage County Totals	688

Location (a)	Customers end of year (b)
Richland County:	
Villages:	
Lone Rock	318
Towns:	
Buena Vista	18
Richland County Totals	336
Rock County:	
Cities:	
Beloit	13,624
Edgerton	1,954
Janesville	24,947
Milton	2,148
Villages:	
Footville	318
Orfordville	477
Towns:	
Beloit	2,912
Bradford	77
Center	70
Fulton	1,330
Harmony	831
Janesville	814
Johnstown	33
La Prairie	160
Milton	963
Plymouth	117
Porter	1
Rock	1,096
Spring Valley	7
Turtle	699
Rock County Totals	52,578
Sauk County:	
Cities:	
Baraboo	4,067
Reedsburg	2,821
Wisconsin Dells (1)	86
Village:	
Lake Delton	1,863
La Valle	160
Loganville	106
Merrimac	207
North Freedom	266
Plain	315
Prairie du Sac	1,309
Rock Springs	159
Sauk City	1,209
Spring Green	703
West Baraboo	447

(Sauk County: continued on G-2 copy 2)

NAMES OF CITIES, VILLAGES, AND TOWNS

Report in order by county, first, each city, second, each incorporated village & third, each town the reporting utility has obtained Public Service Commission authorization to provide natural gas service. Indicate the number of customers served in each municipality at year end & tabulate the number of customers served in each county.

(CLASS A & B)

Location (a)	Customers end of year (b)
Sauk County: (cont'd)	
Towns:	
Baraboo	432
Delton	532
Excelsior	119
Franklin	19
Freedom	5
La Valle	13
Merrimac	447
Prairie du Sac	197
Reedsburg	103
Spring Green	312
Sumpter	368
Troy	45
Westfield	9
Greenfield	39
Sauk County Totals	16,358
Shawano County:	
Cities:	
Marion (1)	9
Towns:	
Grant	9
Shawano County Totals	18
Vernon County:	
Cities:	
Hillsboro	544
Towns	
Hillsboro	29
Vernon County Totals	573
Waupaca County:	
Cities:	
Manawa	552
Marion	557
Village:	
Iola	549
Scandinavia	163
Towns:	
Dupont	8
Iola	55
Larrabee	20
Little Wolf	103
Scandanavia	65
Waupaca County Totals	2,072

Location (a)	Customers end of year (b)
Waushara County:	
Cities:	
Berlin (1)	36
Towns:	
Aurora	111
Poysippi	18
Waushara County Totals	165
Winnebago County:	
Cities:	
Omro	1,321
Villages:	
Winneconne	1,178
Towns:	
Algoma	1
Black Wolf	10
Nepeuskun	33
Omro	530
Poygan	253
Rushford	121
Winneconne	397
Winnebago County Totals	3,844
Company total of 236 Cities, Villages and Towns	169,701

(1) Not included in total number of cities as community is located in two counties.

(1) Not included in total number of villages as community is located in two counties.

GAS OPERATING EXPENSES				
Particulars (a)	Wisconsin Jurisdictional Operations (b)	Other Jurisdictional Operations (c)	Total Operations (d)	
OPERATING EXPENSES				9
Manufactured gas production expenses (700-742)	2,595,000		2,595,000	10
Purchased gas expenses (804-813)	167,574,107		167,574,107	11
Total production expenses	170,169,107	0	170,169,107	13
Storage expenses (840-848.3)			0	15
Transmission expenses (850-867)	0		0	16
Distribution expenses (870-894)	6,543,934		6,543,934	17
Customer accounts expenses (901-905)	4,264,189		4,264,189	18
Customer service expenses (907-910)	7,970,307		7,970,307	19
Sales promotion expenses (911-916)	22		22	20
Administrative and general expenses (920-935)	14,674,991		14,674,991	21
Total operation and maintenance	203,622,550	0	203,622,550	23
Depreciation expense (403)	13,456,047		13,456,047	25
Amortization limited-term utility investment (404)	872,559		872,559	26
Amortization of other utility plant (405)			0	27
Amortization utility plant acquisition adjustment (406)			0	28
Amortization of property losses (407.1)			0	29
Amortization of conversion expenses (407.2)			0	30
Regulatory Debts (407.3)	92,542		92,542	31
Taxes other than income taxes (408.1)	7,901,518		7,901,518	32
Income taxes (409.1)	14,569,122		14,569,122	33
Provision for Deferred Income Taxes (410.1)	7,869,453		7,869,453	34
(Less) Provision for Deferred Income Taxes - Cr. (411.1)	8,857,226		8,857,226	35
Investment tax credits Adjustment - (411.4)	(169,789)		(169,789)	36
Investment tax credits, restored (412.2)			0	37
Total operating expenses	239,356,776	0	239,356,776	39

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	Gg-1	2,933,901	2,453,237	5,735
	WPB-1	85,448	68,062	95
Space heating	Gg-1	122,857,092	111,198,033	137,500
	WPB-1	5,988,069	4,734,242	5,226
Other		0	0	0
Total Account 480		131,864,510	118,453,574	148,556
Commercial and Industrial (481)				
Commercial - Non-space heating	Gc-1	1,903,044	1,887,076	1,240
	Gc-2	9,263,198	10,931,349	485
	Gc-3	2,186,673	2,758,842	6
	Ig-1	313,822	376,734	6
	Ig-2	0	0	0
	Ig-4	740,494	901,910	6
	S-1	1,907,074	2,395,195	163
	WPB-1	364,139	325,789	38
Commercial - Space heating	Gc-1	18,876,774	18,494,131	12,707
	Gc-2	34,540,778	39,821,029	2,741
	Gc-3	1,655,677	2,056,642	6
	Ig-1	830,719	1,012,463	6
	Ig-2	0	0	0
	Ig-4	1,099,847	1,331,960	11
	WPB-1	1,784,853	1,619,383	491
Commercial Other		0	0	0
Industrial-Non-space heating	Gc-1	4,264	4,354	3
	Gc-2	1,050,056	1,266,038	36
	Gc-3	247,544	288,633	1
	Ig-1	39,644	51,136	1
	Ig-2	215,827	288,674	1
	Ig-4	146,624	190,354	3
	Cbs-1	365,687	1,305,236	4
	WPB-1	0	0	0
Industrial-Space heating	Gc-1	100,930	102,104	44
	Gc-2	3,771,356	4,551,569	144
	Gc-3	435,916	536,838	3
	Ig-1	452,465	597,205	5
	Ig-2	0	0	0
	Ig-4	622,922	822,334	7
	Cbs-1	0	0	0
	WPB-1	27,183	30,490	0
Industrial Other		0	0	0
Total Account 481		82,947,510	93,947,468	18,158
Interdepartmental (484)		20,368,902	31,786,871	0
Total Sales of Gas		235,180,922	244,187,913	166,714

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)
Other Operating Revenues				
Transportation (489)				
Industrial	Ig-1	495,268	4,051,976	40
	Ig-2	2,774,523	33,760,585	63
	Ig-3	1,560,566	30,461,525	13
	Ig-4	1,930,381	57,857,733	2
	Ft-2/Gc-1	8,960	38,052	0
	Ft-2/Gc-2	4,955	21,696	0
	Ft-1/Gc-2	24,714	173,355	2
	Ft-1/Gc-3	222,285	1,954,441	5
	Ft-0/Gc-2	831,304	6,651,105	88
	Ft-0/Gc-3	435,212	4,108,985	13
	Cs-1	274,552	15,703,324	6
	Cd-1	273,972	13,709,324	0
Other		0	0	0
Total Account 489		8,836,692	168,492,101	232
Total Throughput		244,017,614	412,680,014	
Forfeited Discounts (487)		0		
Miscellaneous Service Revenues (488)		85,589		
Rent from Property (493)		(33,622)		
Other Gas Revenues (495)				
Shared Savings		2,267,351		
PBR Estimate		(9,799,851)		
DBS-1 Daily Balancing Service		0		
Other		569,321		
Total Account 495		(6,963,179)		
Utility Revenue Incentive (PBR) (498)		9,799,851		
Total Other Operating Revenues		2,888,639		
Total Wisconsin Operating Revenues		246,906,253	412,680,014	166,946

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)	Out-of-State Geographical Operations		
	Revenues (b)	Therms (c)	Average Customers (d)
Sales for Resale (483)	5,894,166	8,989,987	1
Total Out-of-State	5,894,166	8,989,987	1
Total Utility	252,800,419	421,670,001	166,947

GAS OPERATION AND MAINTENANCE EXPENSES			
Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
MANUFACTURED GAS PRODUCTION EXPENSES (List applicable prescribed accounts)			
Misc. Production Oper. Exp. (Acct. 735)	2,595,000	0	2,595,000
Total manufactured gas production expenses	2,595,000	0	2,595,000

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 Salaries (804.11)	428,621	229,490	199,131
Supplies and Expenses (804.12)			
Miscellaneous Purchased Gas Expenses (804.13)			
Gas Contract Reservation Fees (804.21)	(487,025)		(487,025)
Gas Contract Commodity Costs (804.22)	111,040,869		111,040,869
Spot Gas Commodity Costs (804.23)	27,055,326		27,055,326
Other Gas Purchases (804.24)	2,738,775		2,738,775
Gas Surcharges (804.25)			
Financial Instruments Expenses (804.26)	1,741,936		1,741,936
Gas Purchase Miscellaneous Expenses (804.27)			
Gas Costs for Opportunity Sales (804.28)	94,602,631		94,602,631
Purchased Gas Sold - Credit (804.32)	(91,798,214)		(91,798,214)
Gas Commodity Cost Transferred to Storage - Credit (804.33)	(34,486,757)		(34,486,757)
Gas Used in Utility Operations - Credit (804.34)			
Gas Used for Transmission Pumping and Compression - Credit (804.35)			
Total Purchased Gas Expenses	110,836,162	229,490	110,606,672
TRANSMISSION EXPENSES			
Transmission Contract Reservation Fees (804.41)	17,510,759		17,510,759
Commodity Transmission Fees (804.42)	1,051,002		1,051,002
Gas Transmission Surcharges (804.43)	426,701		426,701
Gas Transmission Fuel Expenses (804.44)	4,624,624		4,624,624
No-notice Services Expenses (804.45)	732,884		732,884
Other Transmission Fees and Expenses (804.46)			
Miscellaneous Transmission Expenses (804.48)			
Penalties, Unauthorized Use and Overrun, Utility (804.49)	68,781		68,781
Penalties, Unauthorized Use and Overrun, End-user (804.51)			
Transmission Services Sold - Credit (804.52)	(189,155)		(189,155)
Gas Transmission Expenses Transferred to Storage - Credit (804.53)	19,895		19,895
Gas Transmission Expenses Used in Utility Operations - Credit (804.54)			
Gas Transmission Costs for Opportunity Sales (804.55)			
Total Transmission Expenses	24,245,491	0	24,245,491
STORAGE EXPENSES			
Storage Reservation Fees (804.61)	4,646,170		4,646,170
Storage Gas Costs for System Use (804.62)	27,785,041		27,785,041
Storage Penalties (804.63)	29,250		29,250
Storage Gas Costs for Opportunity Sales (804.64)			
Storage Capacity Released or Sold - Credit (804.72)			
Stored Gas Sold - Credit (804.73)			
Total Storage Expenses	32,460,461	0	32,460,461
Total Expenses - Account 804	167,542,114	229,490	167,312,624

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)	167,542,114	229,490	167,312,624
Other gas purchases (805)			0
Purchased gas expenses (807)			0
Gas withdrawn from storage--Debit (808.1)			0
Gas delivered to storage--Credit (808.2)			0
Gas used for other utility operations--Cr. (812)			0
Other gas supply expenses (813)	31,993	27,256	4,737
Total purchased gas expenses	167,574,107	256,746	167,317,361
STORAGE EXPENSES			
Operation supervision and eng. (840)			0
Operation labor and expenses (841)			0
Rents (842)			0
Fuel (842.1)			0
Power (842.2)			0
Gas losses (842.3)			0
Maint. supervision and eng. (843.1)			0
Maint. of structures & improvements (843.2)			0
Maintenance of gas holders (843.3)			0
Maint. of purification equipment (843.4)			0
Maint. of liquefication equipment (843.5)			0
Maint. of vapor. Equip. & other (843.6-843.9)			0
Total storage expenses	0	0	0
TRANSMISSION EXPENSES			
Operation supervision and eng. (850)			0
System control & load dispatching (851)			0
Communications system expenses (852)			0
Compressor stat. labor & expense (853)			0
Gas for compressor station fuel (854)			0
Other fuel & power for common station (855)			0
Mains expenses (856)			0
Measuring & reg. stat. expenses (857)			0
Trans. & comp. of gas by others (858)			0
Other expenses (859)			0
Rents (860)			0
Maint. supervision & engineer. (861)			0
Maint. of struct. & improv. (862)			0
Maintenance of mains (863)	0	0	0
Maint. of compr. stat. equipment (864)			0
Maint. of meas. & reg. st. eq. (865)			0
Maint. of communication equip. (866)			0
Maintenance of other equipment (867)			0
Total transmission expenses	0	0	0
DISTRIBUTION EXPENSES			
Operation supervision & engin. (870)	450,149	279,139	171,010
Distribution load dispatching (871)	1,013,229	278,171	735,058
Compressor stat. labor & expen. (872)			0
Compressor station fuel & power (873)			0
Mains and services expenses (874)	2,393,188	1,603,292	789,896
Meas. & reg. stat. expen.--Gen. (875)	(647)	886	(1,533)
Meas. & reg. stat. expen.--Ind. (876)			0
Subtotal--dist. exp.--carried forward	3,855,919	2,161,488	1,694,431

GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)			
Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
dist. exp. (Amount brought forward)	3,855,919	2,161,488	1,694,431
Meas. & reg. sta. ex.-City gate (877)	189,541	81,684	107,857
Meter & house regulator expenses (878)	154,374	601,019	(446,645)
Customer installations expenses (879)	493,478	357,872	135,606
Other expenses (880)	504,326	251,890	252,436
Rents (881)			0
Maint. supervision & eng. (885)	183,425	115,167	68,258
Maint. of struct. & improv. (886)	6,356	4,981	1,375
Maintenance of mains (887)	177,757	208,004	(30,247)
Maint. of compres. stat. equip. (888)			0
Maint. of meas. & reg. st. eq.-Gen. (889)	126,808	22,080	104,728
Maint. of meas. & reg. st. eq.-In. (890)	63,489	42,581	20,908
Maint. of meas. & reg. st. eq.-City (891)	(276)	443	(719)
Maintenance of services (892)	304,803	187,681	117,122
Maint. of meters and house reg. (893)	393,704	185,062	208,642
Maintenance of other equipment (894)	90,230	81,274	8,956
Total distribution expenses	6,543,934	4,301,226	2,242,708
CUSTOMER ACCOUNTS EXPENSES			0
Supervision (901)	84,357	19,590	64,767
Meter reading expenses (902)	1,294,347	907,992	386,355
Customer records & collect. exp. (903)	1,580,392	566,168	1,014,224
Uncollectible accounts (904)	1,430,310	0	1,430,310
Miscell. customer accts. expen. (905)	(125,217)	2,177	(127,394)
Total customer accts. expenses	4,264,189	1,495,927	2,768,262
CUSTOMER SERVICE EXPENSES			0
Supervision (907)	18,746	4,353	14,393
Customer assistance expenses (908)	8,221,338	852,893	7,368,445
Informational advertising expenses (909)	27,446	0	27,446
Miscell. customer accts. expen. (910)	(297,223)	28,159	(325,382)
Total customer service expenses	7,970,307	885,405	7,084,902
SALES PROMOTION EXPENSES			0
Supervision (911)			0
Demonstrating & selling expenses (912)	22		22
Advertising expenses (913)			0
Miscell. sales expenses (916)			0
Total sales promotion expenses	22	0	22
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and general salaries (920)	6,289,241	4,474,440	1,814,801
Office supplies and expenses (921)	3,891,383	4,698	3,886,685
Admin. expenses transferred--cr. (922)	(4,727,746)	0	(4,727,746)
Outside services employed (923)	1,324,212	1,773	1,322,439
Property insurance (924)	315,616	0	315,616
Injuries and damages (925)	1,062,087	22	1,062,065
Employee pensions and benefits (926)	4,694,305	136	4,694,169
Regulatory commission expenses (928)	378,842	3,631	375,211
Duplicate charges--cr. (929)	(567)	0	(567)
Instit. or goodwill advert. (930.1)	28,158	0	28,158
Miscellaneous general expense (930.2)	828,999	186,571	642,428
Rents (931)	403,477	0	403,477
Maintenance of general plant (935)	186,984	10	186,974
Total administ. & gen. expenses	14,674,991	4,671,281	10,003,710
Total gas operat. & maint. expenses	201,027,550	11,610,585	189,416,965

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
WISCONSIN POWER & LIGHT COMPANY	(1) [x] An Original (2) [ ] A Resubmission		December 31, 2004

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, 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 accumulative depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. Intagible Plant		
2	301 Organization	9,841	
3	302 Franchises and Consents	-	
4	303 Miscellaneous Intangible Plant	-	
5	TOTAL Intangible Plant	9,841	-
6	2. Production Plant		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands	-	
9	325.2 Producing Leaseholds	-	
10	325.3 Gas Rights	-	
11	325.4 Rights-of-Ways	-	
12	325.5 Other Land and Land Rights (304)	21,803	
13	326 Gas Well Structures	-	
14	327 Field Compressor Station Structures	-	
15	328 Field Meas. and Reg. Sta. Structures	-	
16	329 Other Structures (305)	7,307	
17	330 Producing Gas Wells-Well Construction	-	
18	331 Producing Gas Wells-Well Equipment	-	
19	332 Field Lines	-	
20	333 Field Compressor Station Equipment	-	
21	334 Field Meas. and Reg. Sta. Equipment	-	
22	335 Drilling and Cleaning Equipment	-	
23	336 Purification Equipment	-	
24	337 Other Equipment (320)	-	
25	338 Unsuccessful Exploration & Devel. Costs	-	
26	TOTAL Production and Gathering Plant	29,110	-
27	Products Extraction Plant		
28	340 Land and Land Rights	-	
29	341 Structures and Improvements	-	
30	342 Extraction and Refining Equipment	-	
31	343 Pipe Lines	-	
32	344 Extracted Products Storage Equipment	-	
33	345 Compressor Equipment	-	
34	346 Gas Meas. and Reg. Equipment	-	
35	347 Other Equipment (311)	-	
36	TOTAL Products Extraction Plant	-	-
37	TOTAL Nat. Gas Production Plant	29,110	-
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)	-	
39	TOTAL Production Plant	29,110	-

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

years tentative account distributions 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 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 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 (c)	Adjustments (d)	Transfers (e)	Balance at End of Year (f)		Line No.
					1
			9,841	301	2
			-	302	3
			-	303	4
0	0	0	9841		5
					6
					7
			-	325.1	8
			-	325.2	9
			-	325.3	10
			-	325.4	11
			21,803	325.5	12
			-	326	13
			-	327	14
			-	328	15
			7,307	329	16
			-	330	17
			-	331	18
			-	332	19
			-	333	20
			-	334	21
			-	335	22
			-	336	23
			-	337	24
			-	338	25
-	-	-	29,110		26
					27
			-	340	28
			-	341	29
			-	342	30
			-	343	31
			-	344	32
			-	345	33
			-	346	34
			-	347	35
-	-	-	-		36
-	-	-	29,110		37
					38
-	-	-	29,110		39

Name of Respondent	This Report is:	Date of Report	Year of Report
WISCONSIN POWER & LIGHT COMPANY	(1) [x] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	December 31, 2004

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	3. Natural Gas Storage and Processing Plant		
41	Underground Storage Plant		
42	350.1 Land	-	
43	350.2 Rights-of-Way	-	
44	351 Structures and Improvements	-	
45	352 Wells	-	
46	352.1 Storage Leaseholds and Rights	-	
47	352.2 Reservoirs	-	
48	352.3 Non-recoverable Natural Gas	-	
49	353 Lines	-	
50	354 Compressor Station Equipment	-	
51	355 Measuring and Reg. Equipment	-	
52	356 Purification Equipment	-	
53	357 Other Equipment	-	
54	TOTAL Underground Storage Plant	-	-
55	Other Storage Plant		
56	360 Land and Land Rights	-	
57	361 Structures and Improvements	-	
58	362 Gas Holders	-	
59	363 Purification Equipment	-	
60	363.1 Liquifaction Equipment	-	
61	363.2 Vaporizing Equipment	-	
62	363.3 Compressor Equipment	-	
63	363.4 Meas. and Reg. Equipment	-	
64	363.5 Other Equipment	-	
65	TOTAL Other Storage Plant	-	-
66	Base Load Liquified Natural Gas Terminating		
67	and Processing Plant		
68	364.1 Land and Land Rights	-	
69	364.2 Structures and Improvements	-	
70	364.3 LNG Processing Terminal Equipment	-	
71	364.4 LNG Transportation Equipment	-	
72	364.5 Measuring and Regulating Equipment	-	
73	364.6 Compressor Station Equipment	-	
74	364.7 Communications Equipment	-	
75	364.8 Other Equipment	-	
76	TOTAL Base Load Liquified Natural Gas		
77	Terminating and Processing Plant	-	-
78	TOTAL Nat. Gas Storage and Proc. Plant	-	-
79	4. Transmission Plant		
80	365.1 Land and Land Rights	-	
81	365.2 Rights-of-Way	-	
82	366 Structures and Improvements	-	
83	367 Mains	-	
84	368 Compressor Station Equipment	-	
85	369 Measuring and Reg. Sta. Equipment	-	
86	370 Communication Equipment	-	
87	371 Other Equipment	-	
88	TOTAL Transmission Plant	-	-

Name of Respondent WISCONSIN POWER & LIGHT COMPANY	This Report is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2004

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (c)	Adjustments (d)	Transfers (e)	Balance at End of Year (f)		Line No.
					40
					41
			-	350.1	42
			-	350.2	43
			-	351	44
			-	352	45
			-	352.1	46
			-	352.2	47
			-	352.3	48
			-	353	49
			-	354	50
			-	355	51
			-	356	52
			-	357	53
-	-	-	-		54
					55
			-	360	56
			-	361	57
			-	362	58
			-	363	59
			-	363.1	60
			-	363.2	61
			-	363.3	62
			-	325.4	63
			-	325.5	64
-	-	-	-		65
					66
					67
			-	364.1	68
			-	364.2	69
			-	364.3	70
			-	364.4	71
			-	364.5	72
			-	364.6	73
			-	364.7	74
			-	364.8	75
					76
-	-	-	-		77
-	-	-	-		78
					79
			-	365.1	80
			-	365.2	81
			-	366	82
			-	367	83
			-	368	84
			-	369	85
			-	370	86
			-	371	87
-	-	-	-		88

Name of Respondent	This Report is:	Date of Report	Year of Report
WISCONSIN POWER & LIGHT COMPANY	(1) [x] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	December 31, 2004

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
89	5. Distribution Plant		
90	374 Land and Land Rights	50,847	
91	375 Structures and Improvements	1,017,289	
92	376 Mains	132,988,974	12,726,559
93	377 Compressor Station Equipment	-	
94	378 Meas. and Reg. Sta. Equip.-General	4,323,026	732,716
95	379 Meas. and Reg. Sta. Equip.-City Gate	3,737,361	702,202
96	380 Services	107,843,087	2,945,534
97	381 Meters	23,303,009	1,266,340
98	382 Meter Installations	-	
99	383 House Regulators	5,657,437	529,522
100	384 House Reg. Installations	-	
101	385 Industrial Meas. and Reg. Sta. Equipment	-	
102	386 Other Prop. on Customers' Premises	-	
103	387 Other Equipment	-	
104	TOTAL Distribution Plant	278,921,030	18,902,873
105	6. General Plant		
106	389 Land and Land Rights	-	
107	390 Structures and Improvements	-	
108	391 Office Furniture and Equipment	7,136,840	20,457
109	392 Transportation Equipment	322,562	135,471
110	393 Stores Equipment	-	
111	394 Tools, Shop, and Garage Equipment	1,647,258	87,860
112	395 Laboratory Equipment	407,978	
113	396 Power Operated Equipment	611,156	
114	397 Communication Equipment	699,166	494,076
115	398 Miscellaneous Equipment	-	
116	Subtotal	10,824,960	737,864
117	399 Other Tangible Property	-	
118	TOTAL General Plant	10,824,960	737,864
119	TOTAL (Accounts 101 and 106)	289,784,941	19,640,737
120	Gas Plant Purchased (See Instr.8) (Account 102)	-	
121	(Less) Gas Plant Sold (See Instr. 8) (Account 102)	-	
122	Experimental Gas Plant Unclassified (Account 103)	-	
123	TOTAL Gas Plant in Service	289,784,941	19,640,737

Name of Respondent WISCONSIN POWER & LIGHT COMPANY		This Report is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2004	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (c)	Adjustments (d)	Transfers (e)	Balance at End of Year (f)		Line No.
					89
	(1)		50,846	374	90
			1,017,289	375	91
(2,055,451)		(5,480)	143,654,602	376	92
			-	377	93
			5,055,742	378	94
			4,439,563	379	95
(1,978,852)		(89,719)	108,720,050	380	96
(645,745)			23,923,604	381	97
			-	382	98
			6,186,959	383	99
			-	384	100
			-	385	101
			-	386	102
			-	387	103
(4,680,048)	(1)	(95,199)	293,048,655		104
					105
			-	389	106
			-	390	107
			7,157,297	391	108
(171,432)			286,601	392	109
			-	393	110
(179,356)			1,555,762	394	111
(109,366)			298,612	395	112
(44,536)			566,620	396	113
			1,193,242	397	114
			-	398	115
(504,690)	-	-	11,058,134		116
			-	399	117
(504,690)	-	-	11,058,134		118
(5,184,738)	(1)	(95,199)	304,145,740		119
			-		120
			-		121
			-		122
(5,184,738)	(1)	(95,199)	304,145,740		123

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)	Total (f)
1	Balance at Beginning of Year	.	$24,277,497	.	.	$24,277,497
2	Gas Delivered to Storage	.	$33,732,017	.	.	$33,732,017
3	Gas Withdrawn from Storage (contra Account)	.	($27,704,361)	.	.	($27,704,361)
4	Other Debits or Credits (Net)	.	($615)	.	.	($615)
5	Balance at End of Year	.	$30,304,538	.	.	$30,304,538
6	Therms	.	53,522,860	.	.	53,522,860
7	Amount Per Therm	.	$0.566	.	.	$0.566
8						

This schedule is Page 220 (G) from FERC Form 2 (ED. 12-87.) 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-112, order issued January 17, 2001. Column (i) 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)	Other Storage Fees Account 164.14 (d)	Stored Gas Withdrawn Account 164.16 (e)
1	Balance at Beginning of Year				($144,561,975)
2	Gas Delivered to Storage				
3	Gas Withdrawn from Storage				($27,704,361)
4	Other Debits or Credits (Net)				
5	Balance at End of Year				($172,266,336)
6	Therms				(509,512,520)
7	Amount Per Therm				$0.3381

Line No.	Description (f)	Gas Commodity Costs Transferred to Storage - Debit Account 164.33 (g)	Gas Transmission Expense Transferred to Storage - Debit Account 164.53 (h)		Total Account 164.1 (i)
8	Balance at Beginning of Year	$168,838,857	$615		$24,277,497
9	Gas Delivered to Storage	$33,732,017			$33,732,017
10	Gas Withdrawn from Storage				($27,704,361)
11	Other Debits or Credits (Net)		($615)		($615)
12	Balance at End of Year	$202,570,874	$0		$30,304,538
13	Therms	563,035,380			53,522,860
14	Amount Per Therm	$0.3598			$0.5662

 May not cross-check due to rounding.

ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (108)

Primary plant accounts (a)	Balance first of year (b)	S.L. Depr. rate % used (c)	Accruals during year: Straight line amount (d)	Accruals during year: Additional amount (e)	Book cost of plant retired (f)
PRODUCTION AND STORAGE ACCOUNTS (List each applicable account.)					
Structures (305)	7,892	4.20%			
Petroleum Gas Equipment (311)	54,626	3.85%			
Other Production Plant (320)	2,829	5.88%			
TRANSMISSION PLANT					
Structures and improvements (366)	0				
Mains (367)	0				
Compressor station equipment (368)	0				
Measur. & reg. station equip. (369)	0				
Communication equipment (370)	0				
Other equipment (371)	0				
DISTRIBUTION PLANT					
Structures & improvements (375)	492,746	3.55%	36,114		
Mainsl (376.0)	0	2.50%	123,699		
Mains - Steel (376.1)	37,363,289	2.60%	1,597,673		1,247,601
Mains - Plastic (376.2)	21,269,843	2.78%	1,994,305		807,850
Compressor station equip. (377)	0				
Meas.& reg. st. eq.-General (378)	1,957,269	4.41%	206,802		
Meas.& reg. st. eq.-City gate (379)	2,022,043	3.89%	159,041		
Services - Steel (380.1)	17,721,781	4.12%	752,621		1,333,725
Services - Plastic (380.2)	44,227,017	4.15%	3,748,962		645,127
Meters (381)	14,758,297	6.67%	1,574,912		645,745
Meter installations (382)	0	4.38%			
House regulators (383)	2,153,898	3.57%	211,422		
House reg. installations (384)	0				
Ind. meas. & reg. sta. equip. (385)	0				
Other prop. on cust. premises (386)	0				
Other equipment (387)	0				
GENERAL PLANT					
Structures & improvements (390)	0				
Office furniture & equip. (391)	5,029,971	Note 3	1,233,742		
Transportation equipment (392)	272,620	2.83%	13,771		171,432
Stores equipment (393)	0				
Tools, shop & garage equip. (394)	673,411	Note 1	106,821		179,356
Laboratory equipment (395)	195,304	6.67%	24,944		109,366
Power operated equipment (396)	230,370	Note 2	25,734		44,536
Communication equipment (397)	526,521	10.00%	94,620		
Subtotal Total	148,959,726		11,905,185	0	5,184,738
Total	148,959,726		11,905,185	0	5,184,738

ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (cont.)

Cost of removal (g)	Salvage (h)	Other additions (deductions) (i)	Balance end of year (j)	(k)	(l)
				Total deprec. expense (cols. (d) and (e))	11,905,185
				Less amounts charged to clearing accounts	(39,505)
		57,455	65,347		
		(54,626)	0		
		(2,829)	0		0
				Plus allocation of depr. on common plant	1,590,368
				Total gas depr. expense	13,456,048
				Total balance (col (j))	155,414,279
				Plus alloc. of reserve on common plant	21,527,460
				Total deprec. reserve for gas utility	176,941,739
			0		
			0		
			0	Explanation of items in col. (i)	
			0	Transfer of accumulated depreciation applic-	
			0	able to equipment transferred between accounts.	
			0		
1,200			527,660		
11,802	(8)		111,889		
72,540	(49)	(130)	37,640,642		
23,457	(58)		22,432,783		
0			0		
(7,028)	(4)		2,171,095		
5,237	(4)		2,175,843		
22,272	(15)		17,118,390		
96,527	(72)		47,234,253		
28,364	(19)	(19,667)	15,639,414	Note 1.- The certified rate for Account 394.01	
			0	is 2.71%.	
7,368	(5)		2,357,947		
			0	Note 2.- No certified rate. Each type of	
			0	equipment carries its own rate.	
			0		
			0	Note 3 - Composed of two rates; 20% for	
				computer hardware & 16.67% for software	
(9,579)			9,579		
(4,003)			6,267,716		
(198)			115,157		
			0		
(870)			601,746		
(167)			111,049		
(393)			211,961		
(667)			621,808		
245,862	(234)	(19,797)	155,414,279		
245,862	(234)	(19,797)	155,414,279		

SUMMARY OF GAS ACCOUNT

Report below the specified information for each operating area constituting a separate gas system.

Particulars (a)	Total All System Therms (b)	System Therms (c)	System Therms (d)
System Name			
Wisconsin Power and Light Company			
Gas produced (gross):			
Propane-air			
Other Gas			
Total gas produced			
Gas purchased:			
Natural	261,695,323		
Other gas			
Total gas purchased	261,695,323		
Add: Gas withdrawn from storage	53,437,060		
Less: Gas delivered to storage	(59,882,200)		
Total (lines 14+18+19+20)	255,250,183		
Transported gas received	168,492,101		
Total gas del. to mains (lines 21+22)	423,742,284		
Gas sold (incl. interdepartmental)	253,177,899		
Gas used by utility	335,698		
Transported gas delivered	168,492,101		
Total (lines 24+25+26)	422,005,698		
Gas unaccounted for (line 23-27)	1,736,586		

SUMMARY OF SYSTEM LOAD STATISTICS

Report below the specified information for each operating area constituting a separate gas system.

Particulars (a)	Total All System Therms (b)	System Therms (c)	System Therms (d)
System Name			
Wisconsin Power and Light Company			
Maximum send-out in any one day			
Date of such maximum			
Maximum daily capacity:			
Total manufactured-gas produced capacity			
Liquefied natural gas storage capacity			
Maximum daily purchase capacity			
Total maximum daily capacity: production liquefied natural gas storage and purchases			
Monthly send-out: January	52,956,016		
February	38,646,398		
March	29,150,268		
April	20,643,313		
May	10,860,071		
June	7,081,596		
July	9,860,197		
August	7,410,749		
September	5,732,131		
October	12,054,648		
November	21,144,871		
December	37,637,641		
Total send-out	253,177,899		

SUMMARY OF GAS ACCOUNT (Cont.)

System Therms (e)	System Therms (f)	System Therms (g)	System Therms (h)	System Therms (i)	System Therms (j)
Adjustment for gas sales remaining unbilled at year end					

SUMMARY OF SYSTEM LOAD STATISTICS (Cont.)

System Therms (e)	System Therms (f)	System Therms (g)	System Therms (h)	System Therms (i)	System Therms (j)
Adjustment for gas sales remaining unbilled at year end					
6,523,415					
(9,522,395)					
(5,430,093)					
(4,949,438)					
(3,369,891)					
(1,027,590)					
1,060,730					
89,716					
(992,540)					
4,499,854					
4,609,284					
9,957,019					
1,448,071					

PURCHASED GAS

Report below the specified information for each point of metering.

Particulars (a)	Total (b)	Subtotal (c)	Subtotal (d)
Name of Vendor		Vendor "A"	Vendor "B"
Point of Metering			
Type of Gas Purchased	Natural	Natural	Natural
Therms of gas purchased per pipeline rate schedule:	220,181,320	(110,720)	(47,769,460)
Total cost of gas purchased	$167,113,493	($65,151)	($31,325,916)
Average cost per therm of gas purchased per pipeline schedules:	$0.76	$0.59	$0.66
Maximum therms purchased in any one day	N/A	N/A	N/A
Date of such maximum purchase (da/mo/yr)			
Average Btu content per cu. ft. of gas purchased	N/A	N/A	N/A
Name of vendor	Vendor "C"	Vendor "D"	Vendor "E"
Point of metering			
Type of gas purchased	Natural	Natural	Natural
Therms of gas purchased per pipeline rate schedule:	5,539,310	(6,893,160)	1,468,000
Total cost of gas purchased	$3,180,018	($4,136,667)	$855,868
Average cost per therm of gas purchased per pipeline schedules:	$0.57	$0.60	$0.58
Maximum therms purchased in any one day	N/A	N/A	N/A
Date of such maximum purchase (da/mo/yr)			
Average Btu content per cu. ft. of gas purchased	N/A	N/A	N/A
Name of vendor	Vendor "F"	Vendor "G"	Vendor "H"
Point of metering			
Type of gas purchased	Natural	Natural	Natural
Therms of gas purchased per pipeline rate schedule:	(50,000)	(599,650)	0
Total Cost of gas purchased	($29,850)	($336,743)	$12,126,935
Average cost per therm of gas purchased per pipeline schedules:	$0.60	$0.56	$0.00
Maximum therms purchase in any one day	N/A	N/A	N/A
Date of such maximum purchase (da/mo/yr)			
Average Btu content per cu. ft. of gas purchased	N/A	N/A	N/A

PURCHASED GAS

(e)	(f)	(g)	(h)	(i)	(j)
Vendor "I"	Vendor "J"	Vendor "K"	Vendor "L"	Vendor "M"	Vendor "N"
Natural	Natural	Natural	Natural	Natural	Natural
21,945,030	1,214,980	0	0	78,899,520	(14,132,700)
$12,302,568	$680,916	($920,365)	($137,300)	$49,875,498	($9,150,486)
$0.56	$0.56	$0.00	$0.00	$0.63	$0.65
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
Vendor "O"	Vendor "P"	Vendor "Q"	Vendor "R"	Vendor "S"	Vendor "T"
Natural	Natural	Natural	Natural	Natural	Natural
4,550,000	(250,000)	5,407,230	(2,340)	0	3,913,140
$2,561,870	($178,475)	$3,607,448	($981)	($1,530)	$2,463,215
$0.56	$0.71	$0.67	$0.42	$0.00	$0.63
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
Vendor "U"	Vendor "V"	Vendor "W"	Vendor "X"	Vendor "Y"	Vendor "Z"
Natural	Natural	Natural	Natural	Natural	Natural
(105,000)	4,550,000	7,711,620	(129,600)	7,773,400	(4,360,000)
($57,240)	$2,434,075	$4,323,284	($86,563)	$4,030,868	($2,447,350)
$0.55	$0.53	$0.56	$0.67	$0.52	$0.56
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

PURCHASED GAS

(e)	(f)	(g)	(h)	(i)	(j)
Vendor "AA"	Vendor "BB"	Vendor "CC"	Vendor "DD"	Vendor "EE"	Vendor "FF"
Natural	Natural	Natural	Natural	Natural	Natural
17,779,570	(377,510)	7,952,600	(792,000)	150,000	(180,000)
$10,620,233	($237,343)	$4,458,659	($422,468)	$93,900	($119,120)
$0.60	$0.63	$0.56	$0.53	$0.63	$0.66
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
Vendor "GG"	Vendor "HH"	Vendor "II"	Vendor "JJ"	Vendor "KK"	Vendor "LL"
Natural	Natural	Natural	Natural	Natural	Natural
1,859,000	(170,000)	2,106,970	(1,637,000)	12,705,050	(2,435,200)
$1,099,712	($101,400)	$1,284,687	($1,060,063)	$8,352,581	($1,417,664)
$0.59	$0.60	$0.61	$0.65	$0.66	$0.58
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
Vendor "MM"	Vendor "NN"	Vendor "OO"	Vendor "PP"	Vendor "QQ"	Vendor "RR"
Natural	Natural	Natural	Natural	Natural	Natural
0	2,624,000	(150,000)	0	0	0
$2,416,938.75	$1,766,868	($100,758)	$133,637	$452,050	$12,005
$0.00	$0.67	$0.67	$0.00	$0.00	$0.00
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

PURCHASED GAS

(e)	(f)	(g)	(h)	(i)	(j)
Vendor "SS"	Vendor "TT"	Vendor "UU"	Vendor "VV"	Vendor "WW"	Vendor "XX"
Natural	Natural	Natural	Natural	Natural	Natural
(3,284,180)	0	175,720	260,000	(359,910)	491,220
($2,005,476)	($188)	$100,512	$133,115	($230,044)	$268,707
$0.61	$0.00	$0.57	$0.51	$0.64	$0.55
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
Vendor "YY"	Vendor "ZZ"	Vendor "AAA"	Vendor "BBB"	Vendor "CCC"	Vendor "DDD"
Natural	Natural	Natural	Natural	Natural	Natural
(90,000)	0	(481,700)	43,593,260	(4,836,250)	180,000
($45,810)	($248)	($270,522)	$26,306,777	($2,737,858)	$113,220
$0.51	#DIV/0!	($273.00)	$0.60	$0.57	$0.63
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
Vendor "EEE"	Vendor "FFF"	Vendor "GGG"	Vendor "HHH"	Vendor "III"	Vendor "JJJ"
Natural	Natural	Natural	Natural	Natural	Natural
(150,000)	(266,590)	0	13,494,000	(4,657,000)	24,221,900
($95,850)	($126,139)	$9,635,946	$7,782,811	($2,933,678)	$13,590,307
$0.64	$0.47	$0.00	$0.58	$0.63	$0.56
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

PURCHASED GAS

(e)	(f)	(g)	(h)	(i)	(j)
Vendor "KKK"	Vendor "LLL"	Vendor "MMM"	Vendor "NNN"	Vendor "OOO"	Vendor "PPP"
Natural	Natural	Natural	Natural	Natural	Natural
285,580	0	(9,134,160)	0	6,994,140	(975,000)
$161,806	$440	($5,750,711)	$238,361	$4,118,322	($586,792)
$0.57	$0.00	$0.63	$0.00	$0.59	$0.60
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
Vendor "QQQ"	Vendor "RRR"	Vendor "SSS"	Vendor "TTT"	Vendor "UUU"	Vendor "VVV"
Natural	Natural	Natural	Natural	Natural	Natural
28,488,990	(2,716,000)	(83,636,860)	47,787,940	25,112,490	(16,151,900)
$16,223,823	($1,596,955)	($31,892,537)	$25,057,017	$14,626,841	($9,902,930)
$0.57	$0.59	$0.38	$0.52	$0.58	$0.61
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
Vendor "WWW"	Vendor "XXX"	Vendor "YYY"	Vendor "ZZZ"	Vendor "AAAA"	Vendor "BBBB"
Natural	Natural	Natural	Natural	Natural	Natural
21,758,220	(684,340)	4,185,650	(64,000)	9,360,000	100,000
$13,289,672	($453,969)	$2,628,950	($42,710)	$6,479,120	$52,900
$0.61	$0.66	$0.63	$0.67	$0.69	$0.53
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

PURCHASED GAS

(e)	(f)	(g)	(h)	(i)	(j)
Vendor "CCCC"	Vendor "DDDD"	Vendor "EEEE"	Vendor "FFFF"	Vendor "GGGG"	Vendor "HHHH"
Natural	Natural	Natural	Natural	Natural	Natural
(113,080)	(9,682,700)	0	887,640	0	30,301,460
($66,104)	($5,547,972)	($11,463)	$481,509	$195,726	$17,912,567
$0.58	$0.57	$0.00	$0.54	$0.00	$0.59
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
Vendor "IIII"	Vendor "JJJJ"	Vendor "KKKK"	Vendor "LLLL"	Vendor "MMMM"	Vendor "NNNN"
Natural	Natural	Natural	Natural	Natural	Natural
(10,631,140)	450,000	310,650	(1,345,000)	(237,080)	1,780,000
($6,275,021)	$286,050	$199,941	($829,601)	($126,944)	$1,126,225
$0.59	$0.64	$0.64	$0.62	$0.54	$0.63
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
Vendor "OOOO"	Vendor "PPPP"	Vendor "QQQQ"	Other		
Natural	Natural	Natural			
(2,113,000)	0	3,567,270	($20,708) $10,664 ($98,991)	GIT Allocation to SBWG&E Storage Hedges to Expense-Multiple Vendors Misc Adjusting Entires	
($1,263,551)	($585)	$2,205,121	($109,035)	Total Other	
$0.60	$0.00	$0.62			
N/A	N/A	N/A			
N/A	N/A	N/A			

GAS MAINS CLASSIFIED BY TYPES AND SIZES

Classification	Wisconsin		Other		Total	
	No. of feet beg. of year	No. of feet end of year	No. of feet beg. of year	No. of feet end of year	No. of feet beg. of year	No. of feet end of year
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Cast Iron:						
Inches					0	0
Inches					0	0
Inches					0	0
Inches					0	0
Inches					0	0
Inches					0	0
Total	0	0	0	0	0	0
Steel:						
3/4 Inches	23,143	23,143			23,143	23,143
1 Inches	850	850			850	850
1 1/4 Inches	56,599	56,599			56,599	56,599
1 1/2 Inches	1,099	1,099			1,099	1,099
2 Inches	3,736,152	3,590,810			3,736,152	3,590,810
2 1/2 Inches	1,963	1,963			1,963	1,963
3 Inches	7,314	7,314			7,314	7,314
3 1/2 Inches	0	0			0	0
4 Inches	2,695,622	2,584,490			2,695,622	2,584,490
6 Inches	1,348,950	1,311,224			1,348,950	1,311,224
7 Inches	23,494	23,494			23,494	23,494
8 Inches	596,233	544,864			596,233	544,864
10 Inches	305,194	303,239			305,194	303,239
12 Inches	88,746	88,742			88,746	88,742
14 Inches	49,293	49,293			49,293	49,293
16 Inches	27,458	27,458			27,458	27,458
Total	8,962,110	8,614,582	0	0	8,962,110	8,614,582
Plastic:						
1/2 Inches	4,989	4,989			4,989	4,989
1 Inches	28,015	28,015			28,015	28,015
2 Inches	7,523,825	7,476,750			7,523,825	7,476,750
3 Inches	153,290	152,602			153,290	152,602
4 Inches	3,548,863	3,485,872			3,548,863	3,485,872
6 Inches	194,468	191,572			194,468	191,572
Total	11,453,450	11,339,800	0	0	11,453,450	11,339,800
Other (specify):						
Inches					0	0
Inches					0	0
Inches					0	0
Inches					0	0
Inches					0	0
Inches					0	0
Total	0	0	0	0	0	0
Grand Total	20,415,560	19,954,382	0	0	20,415,560	19,954,382

GAS SERVICES (LOCATED IN WISCONSIN)

Number of services should include only those owned by utility.

Size	Number added during year		Number retired during year		Total services end of year	
	Main to curb	On customers premises	Main to curb	On customers premises	Main to curb	On customers premises
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Steel						
<2"	17	0	0	764	179	41,213
2"	0	0	0	6	12	344
3"	0	0	0	0	0	0
4"	0	0	0	3	6	112
6"	0	0	0	0	1	12
8"	0	0	0	0	0	7
10"	0	3	0	0	0	4
Plastic						
<2"	13	5,715	0	0	87	109,677
2"	0	47	0	0	3	595
3"	0	0	0	0	0	3
4"	0	4	0	0	0	43
6"	0	0	0	0	0	0
8"	0	0	0	0	0	0
Total	30	5,769	0	773	288	152,010

GAS SERVICES (LOCATED OUTSIDE WISCONSIN)

Number of services should include only those owned by utility.

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Total	0	0	0	0	0	0
G. Total (Lines 34 & 53)	30	5,769	0	773	288	152,010

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

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

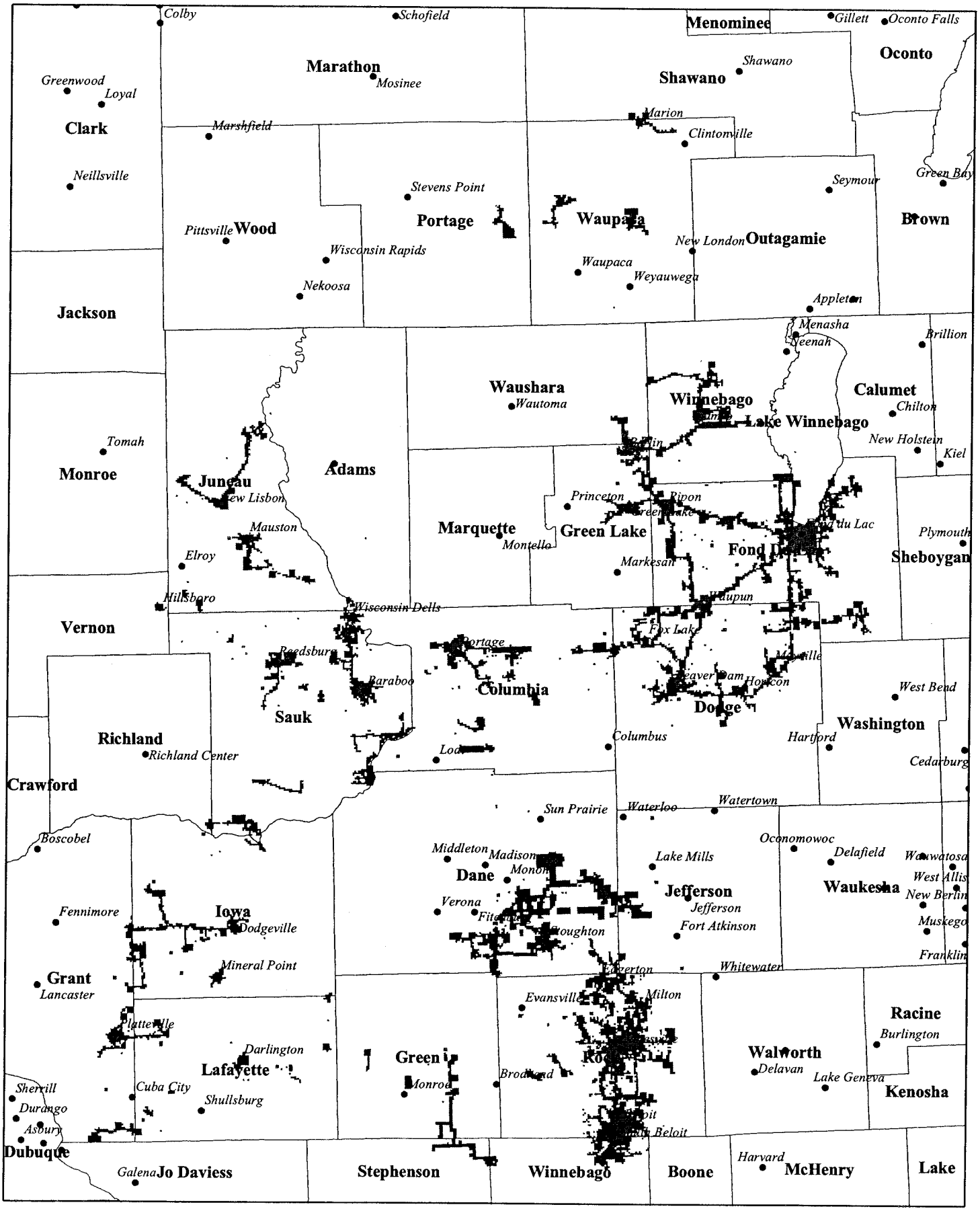
GAS METERS

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	176,204
Over 2,400 cu. ft. per hour	137
Rotary meters	5,001
Orifice meters	
Total end of year	181,342
In stock	12,573
Locked meters on customer's premises	
Regular meters in customer's use	168,708
Prepayment meters in customer's use	
Meters in company use, included in Acct. 381	61
Total end of year (as above)	181,342
No. of diaphragmed meters at end of year which compensate for temp:	n/a
Number of house regulators installed at end of year	169,001

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.

WP&L Gas Facility



Hirschman-Herfindahl Index Form
Public Service Commission of Wisconsin
P.O. Box 7854
Madison, WI 53707-7854
5003 (3-11-99)
page 2

No.	Class	Schedules	HHI	Is the Utility the Provider With the Largest Market Share?
1	Residential Firm	GG1	10,000	YES
2	Residential WorryProof Bill	WPB-1	10,000	YES
3	Small Commercial/Industrial Firm	GC1	9,946	YES
4	Medium Commercial/Industrial Firm	GC2	8,045	YES
5	Large Commercial/Industrial Firm	GC3	2,702	NO
6	Small Commercial/Industrial Interruptible	IG1	3,070	NO
7	Medium Commercial/Industrial Interruptible	IG2	2,765	NO
8	Large Commercial/Industrial Interruptible	IG3	3,981	NO
9	Super-Large Commercial/Industrial Interruptible	IG4	8,994	YES
10	Commercial/Industrial WorryProof Bill	WPB-1	10,000	YES
11	Seasonal	S1	10,000	YES
12	Commodity Balancing Service	CBS-1	10,000	YES
13	Contracted Service	CS-1	3,653	NO
14	Contract Demand Local Distribution Service	CD-1	7,290	NO

WATER OPERATING REVENUES AND EXPENSES (CLASS A & B)

Complete duplicate pages W-1 for each separate water system and for total. Where customer's meter record cubic feet, multiply cubic feet by 7.48 to obtain number of gallons.
Report estimated gallons for unmetered sales. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Avg. No. of Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)
System Name: Wisconsin Power and Light Company			
OPERATING REVENUES			
Sales of Water			
Unmetered sales to general customers (460):			
Residential			
Commercial			
Industrial			
Total (460)			
Metered sales to general customers (461):			
Residential	2,460	87,378	362,833
Commercial	352	114,119	242,856
Industrial	15	24,763	62,555
Total (461)	2,827	226,260	668,244
Private fire-protection service (462)	33	0	18,236
Public fire-protection service (463)	2,845	0	185,482
Other sales to public authorities (464)	17	1,879	8,400
Sales to irrigation customers (465)	0	0	-
Interdepartmental sales (467)	0	0	942
Total sales to ultimate consumers	5,722	228,139	881,304
Sales for resale (466)	0	0	(25,258)
Total sales of water	5,722	228,139	856,046
OTHER OPERATING REVENUES			
Forfeited discounts (470)			-
Miscellaneous service revenues (471)			11,391
Rents from water property (472)			171,065
Interdepartmental rents (473)			-
Other water revenues (474)			203
Total other operating revenues			182,659
Total operating revenues			1,038,705
OPERATING EXPENSES			
Source of supply expenses (600 - 617)			19,927
Pumping expenses (620-633)			116,658
Water treatment expenses (640-652)			40,304
Transmission and distribution expenses (660-678)			13,463
Customer accounts expenses (901-905)			6,017
Customer service expenses (907)			23,399
Sales promotion expenses (910)			802
Administrative and general expenses (920-935)			183,699
Total operation and maintenance expenses			404,270
Depreciation expense (403)			341,992
Amortization expense (404-407)			45,793
Taxes other than income taxes (408.1)			61,005
Income taxes (409.1)			(561,908)
Prov. Def. Income Tax (410.1-411.1)			(321,062)
Investment tax credits, adjustments (411.4)			(2,703)
Total operating expenses			(32,613)
Operating income			1,071,318

WATER OPERATING REVENUES AND EXPENSES (CLASS A & B)

Complete duplicate pages W-1 for each separate water system and for total. Where customer's meter record cubic feet, multiply cubic feet by 7.48 to obtain number of gallons.
Report estimated gallons for unmetered sales. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Avg. No. of Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)
System Name: Beloit		*	*
OPERATING REVENUES			
Sales of Water			
Unmetered sales to general customers (460):			
Residential			
Commercial			
Industrial			
Total (460)			
Metered sales to general customers (461):			
Residential	0	(42,111)	(110,870)
Commercial	0	(15,855)	(28,874)
Industrial	0	(27,814)	(22,605)
Total (461)	0	(85,780)	(162,349)
Private fire-protection service (462)	0	0	-
Public fire-protection service (463)	0	0	-
Other sales to public authorities (464)	0	(1,977)	(3,327)
Sales to irrigation customers (465)	0	0	-
Interdepartmental sales (467)	0	0	942
Total sales to ultimate consumers	0	(87,757)	(164,734)
Sales for resale (466)	0	0	(25,258)
Total sales of water	0	(87,757)	(189,992)
OTHER OPERATING REVENUES			
Forfeited discounts (470)			-
Miscellaneous service revenues (471)			-
Rents from water property (472)			171,065
Interdepartmental rents (473)			-
Other water revenues (474)			-
Total other operating revenues			171,065
Total operating revenues			(18,927)
OPERATING EXPENSES			
Source of supply expenses (600 - 617)			-
Pumping expenses (620-633)			-
Water treatment expenses (640-652)			-
Transmission and distribution expenses (660-678)			-
Customer accounts expenses (901-905)			-
Customer service expenses (907)			-
Sales promotion expenses (910)			-
Administrative and general expenses (920-935)			-
Total operation and maintenance expenses			-
Depreciation expense (403)			-
Amortization expense (404-407)			-
Taxes other than income taxes (408.1)			-
Income taxes (409.1)			-
Prov. Def. Income Tax (410.1-411.1)			-
Investment tax credits, adjustments (411.4)			-
Total operating expenses			-
Operating income			(18,927)

* Reversal of prior year unbilled estimate Beloit water system was sold to City of Beloit on November 17, 2003.

WATER OPERATING REVENUES AND EXPENSES (CLASS A & B)

Complete duplicate pages W-1 for each separate water system and for total. Where customer's meter record cubic feet, multiply cubic feet by 7.48 to obtain number of gallons.
Report estimated gallons for unmetered sales. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Avg. No. of Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)
System Name: Ripon			
OPERATING REVENUES			
Sales of Water			
Unmetered sales to general customers (460):			
Residential			
Commercial			
Industrial			
Total (460)			
Metered sales to general customers (461):			
Residential	2,460	129,489	473,703
Commercial	352	129,974	271,730
Industrial	15	52,577	85,160
Total (461)	2,827	312,040	830,593
Private fire-protection service (462)	33	-	18,236
Public fire-protection service (463)	2,845	-	185,482
Other sales to public authorities (464)	17	3,856	11,727
Sales to irrigation customers (465)	-	-	-
Interdepartmental sales (467)	-	-	-
Total sales to ultimate consumers	5,722	315,896	1,046,038
Sales for resale (466)	-	-	-
Total sales of water	5,722	315,896	1,046,038
OTHER OPERATING REVENUES			
Forfeited discounts (470)			-
Miscellaneous service revenues (471)			11,391
Rents from water property (472)			-
Interdepartmental rents (473)			-
Other water revenues (474)			203
Total other operating revenues			11,594
Total operating revenues			1,057,632
OPERATING EXPENSES			
Source of supply expenses (600 - 617)			19,927
Pumping expenses (620-633)			116,658
Water treatment expenses (640-652)			40,304
Transmission and distribution expenses (660-678)			13,463
Customer accounts expenses (901-905)			6,017
Customer service expenses (907)			23,399
Sales promotion expenses (910)			802
Administrative and general expenses (920-935)			183,699
Total operation and maintenance expenses			404,270
Depreciation expense (403)			341,992
Amortization expense (404-407)			45,793
Taxes other than income taxes (408.1)			61,005
Income taxes (409.1)			(561,908)
Prov. Def. Income Tax (410.1-411.1)			(321,062)
Investment tax credits, adjustments (411.4)			(2,703)
Total operating expenses			(32,613)
Operating income			1,090,245

OTHER OPERATING REVENUES

Complete duplicate pages for each separate water system.
Describe nature of miscellaneous revenues included in accounts 471, 472, 473, and 474, showing separate total for each account. Enter account number on total lines.

Particulars (a)	Acct. No. (b)	Amount (c)
System Name: Ripon		
Revenue:		
Miscellaneous Service Revenues	471	11,391
Rents from Water Property	472	171,065
Other Water Revenues	474	203
Total (471 - 474)		182,659

WATER OPERATION AND MAINTENANCE EXPENSES

Complete duplicate pages for each separate water system.

Particulars (a)	Amount (b)
System Name: Ripon	
SOURCE OF SUPPLY EXPENSES	
Operation supervision and engineering (600)	0
Operation labor and expenses (601)	0
Purchased water (602)	(9,860)
Miscellaneous expenses (603)	0
Rents (604)	0
Maintenance supervision and engineering (610)	4,278
Maintenance of structures and improvements (611)	0
Maintenance of collecting and impounding reservoirs (612)	0
Maintenance of lake, river and other intakes (613)	0
Maintenance of wells and springs (614)	25,509
Maintenance of infiltration galleries and tunnels (615)	0
Maintenance of supply mains (616)	0
Maintenance of miscellaneous water source plant (617)	0
Total source of supply expenses	19,927
PUMPING EXPENSES	
Operation supervision and engineering (620)	0
Fuel for power production (621)	0
Power production labor and expenses (622)	0
Fuel or power purchased for pumping (623)	81,254
Pumping labor and expenses (624)	17,691
Expenses transferred -- credit (625)	0
Miscellaneous expenses (626)	0
Rents (627)	0
Maintenance supervision and engineering (630)	0
Maintenance of structures and improvements (631)	8,867
Maintenance of power production equipment (632)	0
Maintenance of pumping equipment (633)	8,846
Total pumping expenses	116,658

WATER OPERATION AND MAINTENANCE EXPENSES (Cont.)		
Particulars (a)		Amount (b)
WATER TREATMENT EXPENSES		
Operation supervision and engineering (640)		0
Chemical (641)		0
Operation labor and expenses (642)		22,592
Miscellaneous expenses (643)		0
Rents (644)		0
Maintenance supervision and engineering (650)		0
Maintenance of structures and improvements (651)		0
Maintenance of water treatment equipment (652)		17,712
Total water treatment expenses		40,304
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation supervision and engineering (660)		4,278
Storage facilities expenses (661)		12
Transmission and distribution lines expenses (662)		0
Meter expenses (663)		(276)
Customer installations expenses (664)		0
Miscellaneous expenses (665)		16,256
Rents (666)		0
Maintenance supervision and engineering (670)		7,487
Maintenance of structures and improvements (671)		0
Maintenance of distribution reservoirs & standpipes (672)		0
Maintenance of transmission and distribution mains (673)		(1,947)
Maintenance of fire mains (674)		0
Maintenance of services (675)		1,562
Maintenance of meters (676)		0
Maintenance of hydrants (677)		0
Maintenance of Misc. Plant (678)		(13,910)
Total transmission & distribution expenses		13,463
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		1,459
Meter-reading expenses (902)		26,974
Customer records and collection expenses (903)		27,210
Uncollectible accounts (904)		(22,619)
Miscellaneous customer accounts expenses (905)		(27,007)
Total customer accounts expenses		6,017
CUSTOMER SERVICE EXPENSES		
Customer service & information expenses (907)		23,399
SALES PROMOTION EXPENSES		
Sales promotion expenses (910)		802
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and general salaries (920)		134,621
Office supplies and expenses (921)		35,621
Administrative expenses transferred -- credit (922)		(43,516)
Outside services employed (923)		184,398
Property insurance (924)		3,375
Injuries and damages (925)		21,979
Employee pensions and benefits (926)		119,949
Regulatory commission expenses (928)		4,131
Duplicate charges -- credit (929)		(6)
Institutional or goodwill advertising expenses (930.1)		302
Miscellaneous general expenses (930.2)		(283,630)
Research and development expenses (930.3)		0
Rents (931)		4,477
Maintenance of general plant (935)		1,999
Total administrative and general expenses		183,699
Total water operation and maintenance expenses		404,270

WATER UTILITY PLANT IN SERVICE		
Report in column (e) entries reclassifying property from one account to another. Complete pages W-4, W-5, W-6, and W-7 for each separate water system and for total.		
Accounts (a)	Balance First of Year (b)	Additions during Year (c)
System Name: RIPON		
INTANGIBLE PLANT		
Organization (301)	2,733	
Franchises and consents (302)	-	
Miscellaneous intangible plant (303)	-	
Total intangible plant (301 - 303)	2,733	-
SOURCE OF SUPPLY PLANT		
Land and land rights (310)	-	
Structures and improvements (311)	-	
Coll. and impound. reservoirs (312)	-	
Lake, river and other intakes (313)	-	
Wells and springs (314)	126,853	
Infiltra, galleries and tunnels (315)	-	
Supply mains (316)	-	
Other water source plant (317)	-	
Total source of supply plant (310 - 317)	126,853	-
PUMPING PLANT		
Land and land rights (320)	13,912	
Structures and improvements (321)	378,504	
Boiler plant equipment (322)	-	
Other power prod. equipment (323)	-	
Steam pumping and equipment (324)	-	
Electric pumping equipment (325)	726,457	
Diesel pumping equipment (326)	-	
Hydraulic pumping equipment (327)	-	
Other pumping equipment (328)	-	
Total pumping plant (320 - 328)	1,118,873	-
WATER TREATMENT PLANT		
Land and land rights (330)	-	
Structures and improvements (331)	26,890	
Water treatment equipment (332)	389,687	
Total water treatment plant (330 - 331)	416,577	-

WATER UTILITY PLANT IN SERVICE (Cont.)

Account Number (d)	Retirements during Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
301	(573)		2,160
302			-
303			-
Total	(573)	-	2,160
310			-
311			-
312			-
313			-
314	(26,596)		100,257
315			-
316			-
317			-
Total	(26,596)	-	100,257
320	(2,917)		10,995
321	(85,631)		292,873
322			-
323			-
324			-
325	(146,105)		580,352
326			-
327			-
328			-
Total	(234,653)	-	884,220
330			-
331	(5,638)		21,252
332	(81,702)		307,985
Total	(87,340)	-	329,237

WATER UTILITY PLANT IN SERVICE (Continued)		
Accounts (a)	Balance First of Year (b)	Additions during Year (c)
System Name: RIPON		
TRANSMISSION AND DISTRIBUTION PLANT		
Land and land rights (340)	3,446	
Structures and improvements (341)	-	
Distribution reservoirs & standpipes (342)	143,316	23
Transmission and distribution mains (343)	3,011,487	
Fire mains (344)	-	
Services (345)	978,363	(1,150)
Meters (346)	312,908	
Meter installations (347)	-	
Hydrants (348)	556,803	
Other transmission & distribution plant (349)	-	
Total trans. & distr. plant (340 - 348)	5,006,323	(1,127)
GENERAL PLANT		
Land and land rights (389)	-	
Structures and improvements (390)	-	
Office furniture and equip. (391)	654,377	
Transportation equipment (392)	-	
Stores equipment (393)	-	
Tools, shop and garage equip. (394)	6,044	
Laboratory equipment (395)	15,258	
Power operated equipment (396)	-	
Communication equipment (397)	183,998	8
Miscellaneous equipment (398)	-	
Other tangible property (399)	-	
Total general Plant (389 - 399)	859,677	8
Total above plant accounts (301 - 399)	7,531,036	(1,119)
Common plant allocated to water department (101 portion)	1,083,373	55,950
Total above including common plant	8,614,409	54,831
(CCNC) 106	75,376	74,250
Grand Total	8,689,785	129,081

WATER UTILITY PLANT IN SERVICE (Continued)			
Account Number (d)	Retirements during Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
340	(722)		2,724
341			-
342	(30,052)		113,287
343	(645,623)		2,365,864
344			-
345	(229,532)		747,681
346	(258,297)	(4,103)	50,508
347			-
348	(121,273)		435,530
349			-
340-348	(1,285,499)	(4,103)	3,715,594
389			-
390			-
391	(137,197)		517,180
392			-
393			-
394	(3,709)		2,335
395	(5,845)		9,413
396			-
397	(38,579)		145,427
398			-
399			-
389-399	(185,330)	-	674,355
301-399	(1,819,991)	(4,103)	5,705,823
Common	(113,162)	276,293	1,302,454
Total Incl. Common	(1,933,153)	272,190	7,008,277
CCNC (106)	-	-	149,626
Total	(1,933,153)	272,190	7,157,903

ACCUMULATED PROVISION FOR DEPRECIATION OF WATER UTILITY PLANT

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

TOTAL SYSTEM 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)
SOURCE OF SUPPLY PLANT				
Structures and improvements (311)	0			
Collect. & impoun. reserv. (312)	0			
Lake, river & other intakes (313)	0			
Wells and springs (314)	46,565	2.06%	2,613	
Infiltra. gall. & tunnels (315)	0			
Supply mains (316)	0			
Other water source plant (317)				
PUMPING PLANT				
Structures and improvements (321)	116,733	3.11%	5,215	
Boiler plant equipment (322)	0			
Other power prod. equip. (323)	0			
Steam pumping equipment (324)	0			
Electric pumping equipment (325)	409,388	Note 1	14,070	
Diesel pumping equipment (326)	0			
Hydraulic pumping equipment (327)	0			
Other pumping equipment (328)	0			
WATER TREATMENT PLANT				
Structures and improvements (331)	23,905	3.70%	995	
Water treatment equipment (332)	413,925	5.10%	14,195	
TRANS. & DISTR. PLANT				
Structures and improvements (341)	176			
Distrib. reserv. & standp. (342)	88,770	1.82%	2,608	
Transmiss. & distrib. mains (343)	218,272	1.10%	33,238	
Fire mains (344)	0			
Services (345)	512,362	4.17%	43,965	
Meters (346)	13,606	4.32%	12,530	
Meter installations (347)	0			
Hydrants (348)	229,982	3.00%	16,658	
Other transm. & distr. plant (349)	0			
GENERAL PLANT				
Structures and improvements (390)	0			
Office furniture and equip. (391)	272,711		109,085	
Transportation equipment (392)	0			
Stores equipment (393)	0			
Tools, shop, & garage equip. (394)	1,729	6.67%	334	
Laboratory equipment (395)	14,137	6.67%	906	
Power operated equipment (396)	0			
Communication equipment (397)	47,789	10.00%	18,400	
Subtotal	2,410,050		274,812	0
Total accumulated provision	2,410,050		274,812	0

ACCUMULATED PROVISION FOR DEPRECIATION OF WATER UTILITY PLANT (Cont.)

TOTAL Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Other additions or deductions		Balance End of Year (k)
			Debit (i)	Credit (j)	
-	-	-		-	-
-	-	-		-	-
-	-	-			-
-	1,289	1,289			49,178
-	-	-			-
-	-	-			-
-	-	-			-
-	(58,462)	(11,086)	1		169,325
-	-	-			-
-	-	-			-
-	-	-			-
-	(475,989)	(36,819)		2	862,626
-	-	-			-
-	-	-			-
-	-	-			-
-	-	-			
-	-	-			24,900
-	1	-	3		428,121
-	-	-			
-	-	-			176
-	4,962	698			87,114
9,932	415,992	22,980			(151,434)
-	-	-			-
124	65,802	4,388	1		494,790
244,898	-	(144)	21,923		(196,983)
-	-	-			-
5,271	45,495	2,696		2	198,569
-	-	-			-
-	-	-			
-	-	-			-
-	-	-			381,796
-	-	-			-
-	-	-			-
3,089	-	-			(1,026)
3,347	-	-		1	11,695
-	-	-		-	-
-	-	-		1	66,188
266,661	(910)	(15,998)	21,928	6	2,425,035
266,661	(910)	(15,998)	21,928	6	2,425,035

DEPRECIATION SUMMARY

Particulars (a)	Amount (b)
Total depreciation expense (page W-8 columns (d) and (e))	274,812
Less amounts charged to clearing accounts	
Amortization of CIAC	0
Plus allocation of depreciation on common plant	67,180
Total water depreciation expense	341,992
Total reserve balance (page W-9 column k)	2,425,035
Plus allocation of reserve on common plant	909,365
Total depreciation reserve for water utility	3,334,400

Explanation of items on page W-9 columns (i) and (j).
(1) Includes transfers of depreciation reserves applicable to equipment transferred between accounts, between utilities and between Wisconsin Power & Light Company and its subsidiary South Beloit Water, Gas and Electric Company.

POWER AND PUMPING EQUIPMENT

Use a separate column for each well or source.

Particulars (a)	(b)	(c)	(d)	(e)
System Name:	Fenton St.	Fenton St.	Fenton St.	Fenton St.
Identification of well or source where used	#5	HP #1	HP #2	Lowlift
Pumping Equipment:				
Year installed	1998	1983	1951	1998
Manufacturer	GOULDS	F.M.	F.M.	Aurora
Type (displacement, centrifugal, air lift, turbine)	Turbine	Centrifugal	Centrifugal	Centrifugal
Purpose (low lift, distribution, etc.)	Well Pump	Distribution	Distribution	Lowlift
Rated capacity (gallons per minute)	575	850	600	700
Actual capacity (gallons per minute)	560	670	500	560
Average number of hours operated per day	9.8	9.6	STAND-BY	12.6
Actual discharge head (ft.)	160	200	200	40
Power Equipment:				
Year installed	1983	1983	1951	1998
Manufacturer	U.S.	Westinghouse	F.M.	Marathon
Type (electric motor, water turbine, gas or oil engine)	Electric Motor	Electric Motor	Electric Motor	Electric Motor
Rated horsepower	40	60	40	10
Stand-by Equipment:				
Year installed				
Manufacturer				
Type				

POWER AND PUMPING EQUIPMENT

Use a separate coulmn for each well or source.

Particulars (a)	(b)	(c)	(d)	(e)
System Name:	Ripon	Ripon	Ripon	Ripon
Identification of well or source where used Pumping Equipment:	Fenton St.-Backwash	Berlin Road #6	Berlin Road #6	Pacific Street #8
Year installed	1948	1979	1946	2001
Manufacturer	F.M	U.S. Electric	F.M.	Goulds
Type (displacement, centrifugal, air lift, turbine)	Centrifugal	Turbine	Centrifugal	Turbine
Purpose (low lift, distribution, etc.)	Backwash	Wellpump	Distribution	Wellpump
Rated capacity (gallons per minute)	2,400	750	550	650
Actual capacity (gallons per minute)	2,400	560	370	640
Average number of hours operated per day	0.2	6.9	10.1	7.9
Actual discharge head (ft.)	35	150	250	160
Power Equipment:				
Year installed	1948	1996	2001	1985
Manufacturer	F.M.	U.S. Electric	Westinghouse	U.S. Electric
Type (electric motor, water turbine, gas or oil engine)	Electric Motor	Electric Motor	Electric Motor	Electric Motor
Rated horsepower	60	30	50	40
Stand-by Equipment:				
Year installed				1999
Manufacturer				M. Q. Power
Type				Generator

POWER AND PUMPING EQUIPMENT

Use a separate coulmn for each well or source.

Particulars (a)	(b)	(c)	(d)	(e)
System Name:	Ripon	Ripon		
Identification of well or source where used	Pacific St. #8	W. FDL St. #9		
Pumping Equipment:				
Year installed	2002	1995		
Manufacturer	Goulds	Goulds		
Type (displacement, centrifugal, air lift, turbine)	Turbine	Turbine		
Purpose (low lift, distribution, etc.)	Distribution	Comb. Well/Dist.		
Rated capacity (gallons per minute)	700	600		
Actual capacity (gallons per minute)	700	580		
Average number of hours operated per day	6.9	10.1		
Actual discharge head (ft.)	220	265		
Power Equipment:				
Year installed	1999	1995		
Manufacturer	U.S.	U.S. Motors		
Type (electric motor, water turbine, gas or oil engine)	Electric Motor	Electric Motor		
Rated horsepower	60	100		
Stand-by Equipment:				
Year installed		1999		
Manufacturer		M.Q. Power		
Type		Generator		

RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT

Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using insert sheets if necessary

Particulars	Unit	Unit	Unit	Unit
(a)	(b)	(c)	(d)	(e)
System Name: Wisconsin Power & Light Co.	Ripon	Ripon	Ripon	Ripon
Unit Name:	Fenton Plt.	Fenton Plt.	Fenton Plt.	Berlin Rd.
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				
Identification number or name	No. 5	No. 5 Filter Hse.	No. 5	No. 6
Type (reservoir, standpipe or elevated tank)	Reservoir	Reservoir	Reservoir	Reservoir
Year constructed	1930	1941	1930	1946
Material (earthen, steel, concrete, etc.)	Masonry	Masonry	Masonry	Masonry
Elevation above nearest pumping station	10'-8 3/4"	14'-4 3/4"	12'-2"	7'
Distance from nearest pumping station	8'	8'	8'	8'
Total capacity in gallons	103,600	31,400	10,000	29,000
WATER TREATMENT PLANT				
Function of plant -- filter, soften, etc.	Relift	Filter & Iron Removal	Lowlift	Relift
Aerators, type	None	None	None	None
Disinfection type of equipment	Chlorine Gas	None	None	Chlorine Gas
Number of Units	1			1
Points of application	1			1
Pounds per million gallons	20.3			8.2
Coagulants, kind	None	None	None	None
Pounds per million gallons				
Mixing units, type	None	None	None	None
Flocculators, type	None	None	None	None
Sedimentation basins, type	None	None	Sandtrap	Sandtrap
Filters, type, slow, rapid	None	1	None	None
Number of beds		1		
Rated capacity each, m.g.d.		0.86		
Zeolite units, number	None	None	None	None
Rated capacity each, m.g.d.				
Percent of water by-passed				
Salt used, pounds per million gallons	None	None	None	None
Hardness of water treated	None	None	None	None
Corrosion control, chemical agent	None	None	None	None
Pounds per million gallons				
Taste and odor control, agent	None	None	None	None
Pounds per million gallons				
Is water flouridated?	Yes	N/A	N/A	Yes
Rated capacity of plant (m.g.d.)	0.86	0.86	0.86	0.53

RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT

Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using insert sheets if necessary

Particulars	Unit	Unit	Unit	Unit
(a)	(b)	(c)	(d)	(e)
System Name: Wisconsin Power & Light Co.	Ripon	Ripon	Ripon	Ripon
Unit Name:	Pacific St.	W. FDL Street	Thomas St.	Beier Rd
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				
Identification number or name	No. 8	No. 9	No. 1	No. 2
Type (reservoir, standpipe or elevated tank)	Reservoir	None	Elevated	Elevated
Year constructed	1966		1949	2004
Material (earthen, steel, concrete, etc.)	Masonry		Steel	Steel
Elevation above nearest pumping station	8'8"		195.81-#5	195.81-#5
Distance from nearest pumping station	'7		1 mile	1 mile
Total capacity in gallons	38,300		300,000	500,000
WATER TREATMENT PLANT				
Function of plant -- filter, soften, etc.	Filter & Iron Removal	Direct to System		
Aerators, type	Air Induce	None		
Disinfection type of equipment	Chlorine Gas	Chlorine Gas		
Number of Units	1	1		
Points of application	1	1		
Pounds per million gallons	11.2	9.5		
Coagulants, kind	None	None		
Pounds per million gallons				
Mixing units, type	None	None		
Flocculators, type	None	None		
Sedimentation basins, type	Sandtrap	None		
Filters, type, slow, rapid	(*) 1	None		
Number of beds	1			
Rated capacity each, m.g.d.	0.86			
Zeolite units, number	None	None		
Rated capacity each, m.g.d.				
Percent of water by-passed				
Salt used, pounds per million gallons	None	None		
Hardness of water treated	None	None		
Corrosion control, chemical agent	None	None		
Pounds per million gallons				
Taste and odor control, agent	None	None		
Pounds per million gallons				
Is water flouridated?	Yes	Yes		
Rated capacity of plant (m.g.d.)	0.86	0.86		

SOURCES OF WATER SUPPLY - SURFACE WATERS					
Description and Location (a)	Number (b)	Intakes Distance from Shore in Feet (c)	Depth below Surface in Feet (d)	Conduit Type (e)	Conduit Size in Inches (f)
System Name: Ripon					
None					

SOURCES OF WATER SUPPLY - GROUND WATERS					
Description and location (if not in service denote with asterisk *) (a)	Identification Number (b)	Depth in Feet (c)	Well Diameter in Inches (d)	Yield in Gallons per Day (e)	Pumping Method (Direct Suction, Air Lift or Deep-well pump) (f)
System Name: Ripon					
Deep Wells	5	353	8	860,000	Deep Well
	6	185	16	700,000	Deep Well
	8	639	12	860,000	Deep Well
	9	320	24	860,000	Deep Well
Infiltration galleries or collecting wells (state length in feet instead of depth-col. (c)					

WATER MAINS

Report supply, transmission, distribution, and fire mains under separate captions and report number of feet at end of year for each water system

Kind of Pipe (Cast Iron, Galv. Iron, Transite, etc.) (a)	Diameter in Inches (b)	No. of Feet (c)	No. of Feet (d)
System Name: Ripon			
Cast Iron & Wrought Iron	<2"		936
Cast Iron	2"		2,964
Cast Iron	3"		0
Cast Iron	4"		14,555
Cast Iron	6"		117,165
Cast Iron	8"		10,772
Cast Iron	10"		40,785
Cast Iron	12"		5,167
Cast Iron	14"		0
Cast Iron	16"		0
Plastic	6"		11,766
Plastic	8"		1,599
Plastic	10"		7,712
Plastic	12"		0
Plastic	14"		0
Total			213,421

WATER SERVICES

Report number of services as of end of year for each separate water system.

Service Type (a)	Diameter in Inches (b)	No. of Feet (c)	No. of Feet (d)
System Name: Ripon			
Lead & Copper	1-1/2 & sm		68,164
Copper	2"		1,673
Cast Iron	3"		70
Cast Iron	4"		452
Cast Iron	6"		786
Cast Iron	8"		308
Cast Iron	10"		187
Cast Iron	12"		0
Plastic	1 1/2" & sm		9,325
Plastic	2"		539
Plastic	6"		119
Plastic	8"		59
Plastic	10"		0
Total			81,682
List separately the number of units and size of pipe supplying private fire-protection service:			
Total			

METERS

Include in Columns (b), (c), (d), and (f) meters in stock as well as those in service. Report in Column (c) all meters purchased during year and in Column (d) all meters junked, sold, or otherwise permanently retired during the year. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections. The total at line 60, Col. (g) should agree with the total of Cols. (f) + (g) at line 38.

Size of Meter (a)	Number of Meters Owned by the Utility: First of Year (b)	Added during Year (c)	Retired during Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Number of Meters Owned by Customers in Use End of Year (g)
System Name:						
5/8	2,758	424	676		2,506	
3/4	5	2	27		(20)	
1	73	9	13		69	
1-1/2	57	0	16		41	
2	51	1	20		32	
3	8	0	7		1	
4	10	0	4		6	
6	0	0	1		(1)	
Total	2,962	436	764	0	2,634	

CLASSIFICATION OF ALL METERS AT END OF YEAR BY CUSTOMERS

Size (a)	Residential (b)	Commercial (c)	Industrial (d)	In Public Use (e)	In Stock (f)	Total (See Head Note) (g)	Tested during Year (h)
System Name:							
5/8	2,437	210	2	4	(147)	2,506	948
3/4	2	2	0	0	(24)	(20)	42
1	10	53	1	2	3	69	46
1-1/2	2	42	3	1	(7)	41	34
2	0	38	9	4	(19)	32	25
3	0	4	1	1	(5)	1	12
4	0	6	1	2	(3)	6	18
6	0	0	0	0	(1)	(1)	0
Total	2,451	355	17	14	(203)	2,634	1,125

HYDRANTS

Description Size of Branch or Valve Opening (a)	(b)	(c)
System Name: Beloit		
Fire Hydrants: 2-1/2" - 4" Nozzle 5" Valve		None
Flushing Hydrants:		
Other:		
Total		0

SALES FOR RESALE

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
South Beloit Water, Gas and Electric Company	State Line	0	-25,258
Total		0	-25,258

Sales for resale revenue recognized in 2004 relates to a true-up of 2003 water expense billings to South Beloit Water, Gas and Electric Company.

HYDRANTS

Description Size of Branch or Valve Opening (a)	(b)	(c)
System Name: Ripon		
Fire Hydrants:		358
2-1/2" - 4" Nozzle 5" Valve		
Flushing Hydrants:		
Other:		
Total		358

SALES FOR RESALE

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
None			
Total		0	0

POWER, PUMPING AND PURCHASED WATER STATISTICS

Complete duplicate W-19 pages for each separate water system.

Monthly Station Pumpage and Purchases (a)	Thousands of gallons of water purchased (b)	Thousands of gallons of water pumped per month by: Electric power (c)	Thousands of gallons of water pumped per month by: Other (d)	Total thousands of gallons (e)
System Name: BELOIT				
January	0	0		0
February	0	0		0
March	0	0		0
April	0	0		0
May	0	0		0
June	0	0		0
July	0	0		0
August	0	0		0
September	0	0		0
October	0	0		0
November	0	0		0
December	0	0		0
Total for year	0	0		0

Less: Meas. or est. water used in backwashing during year (000 gal.)	0
Meas. or estim. water for blowing settling basins during year (000 gal.)	0
Other utility use (Explain) (000 gal.) *	0
Water pumped into distribution mains (000 gal.)	0
Less: Gallons sold (From page W-1, line 32)	(87,757)
Losses and unaccounted for (000 gal.)	87,757
Percent unaccounted for (line 30 / line 28) to the whole %	

If more than 25% indicate causes below and state what action has been taken to reduce water loss:
Unlimited sales such as fire protection cannot be estimated.
Major leaks are repaired as soon as possible.

Max. gal pumped by all methods in any one day during reporting year
Date of Maximum (mo/da/yr)
Cause of maximum:

Min. gal pumped by all methods in any one day during reporting year
Date of Minimum (Mo/da/yr)
Total KWH used for pumping for the year
Recommended fire flow from latest I.S.O. rating in gpm
for how long in hours
Maximum pressure on mains - ordinary
Minimum pressure on mains - ordinary
Maximum pressure on mains - fire
Minimum pressure on mains - fire
Average static head in feet
If water is purchased indicate the following:
Vendor Name: South Beloit Water, Gas and Electric Company
Point of Delivery: State Line

* Company use for items such as hydrant flushing and repair of water leaks.

POWER, PUMPING AND PURCHASED WATER STATISTICS

Complete duplicate W-19 pages for each separate water system.

Monthly Station Pumpage and Purchases (a)	Thousands of gallons of water purchased (b)	Thousands of gallons of water pumped per month by Electric power (c)	Other (d)	Total thousands of gallons (e)
System Name: RIPON				
January	0	33,450		33,450
February	0	29,807		29,807
March	0	31,023		31,023
April	0	30,558		30,558
May	0	31,572		31,572
June	0	31,986		31,986
July	0	34,346		34,346
August	0	34,686		34,686
September	0	36,434		36,434
October	0	32,259		32,259
November	0	31,105		31,105
December	0	30,826		30,826
Total for year	0	388,052		388,052

Less: Meas. or est. water used in backwashing during year (000 gal.)	53
Meas. or estim. water for blowing settling basins during year (000 gal.)	
Other utility use (Explain) (000 gal.) *	4,183
Water pumped into distribution mains (000 gal.)	383,816
Less: Gallons sold (From page W-1, line 32)	317,936
Losses and unaccounted for (000 gal.)	65,880
Percent unaccounted for (line30 / line 28) to the whole %	17.2%
If more than 25% indicate causes below and state what action has been taken to reduce water loss:	
Max. gal pumped by all methods in any one day during reporting year	1,584,000
Date of Maximum (mo/da/yr)	09/13/04
Cause of maximum:	
Min. gal pumped by all methods in any one day during reporting year	606,000
Date of Minimum (mo/da/yr)	12/25/04
Total KWH used for pumping for the year	837,916
Recommended fire flow from latest I.S.O. rating in gpm	3,000
for how long in hours	3
Maximum pressure on mains - ordinary	120
Minimum pressure on mains - ordinary	40
Maximum pressure on mains - fire	120
Minimum pressure on mains - fire	20
Average static head in feet	175
If water is purchased indicate the following:	
Vendor Name:	
Point of Delivery:	

* Company use for items such as hydrant flushing and repair of water leaks.

Name of Respondent	This Report Is:	Date of Report:	Year of Report
WISCONSIN POWER AND LIGHT COMPANY	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	December 31, 2004

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 supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights 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 for 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 rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible secruities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give 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 the 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:
Record Date April 13, 2004	Total: 13,663,526 By proxy: 13,663,526	June 2, 2004 Madison, WI

VOTING SECURITIES

Number of votes as of (date): June 2, 2004

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	13,836,231	13,236,601	599,630	
5	TOTAL number of security holders	2,385	1	2,385	
6	TOTAL votes of security holders listed below	13,519,254	13,236,601	282,653	
7	Alliant Energy Corporation				
8	Madison, WI 53718	13,236,601	13,236,601		
9					
10					
11	Bank of New York	101,209		101,209	
12	Robert W Baird	36,098		36,098	
13	Merrill Lynch Safekeeping	33,857		33,857	
14	Dain Rauscher	32,540		32,540	
15	First Clearing Corp	31,520		31,520	
16	Donaldson Lufkin Jenrette	11,410		11,410	
17	Salomon Smith Barney Inc	10,258		10,258	
18	UBS Paine Weber Inc	9,289		9,289	
19	Goldman Sachs Trust Co	8,357		8,357	
20	Edward D Jones & Co	8,115		8,115	
21					
22					
23					
24					
25					
26					
27					
28					

Name of Respondent:	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
WISCONSIN POWER AND LIGHT COMPANY	(1) [X] An Original (2) [ ] A Resubmission		December 31, 2004

CONSTRUCTION OVERHEADS - ELECTRIC

1. List in column (a) the 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 this 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	Time Paid - Not Worked	2,874,305
2	Pensions and Benefits	6,669,795
3	Payroll Tax	1,553,887
4	Material Handling	9,431,408
5	Material Restocking Charge	294,819
6	Engineering and Supervision	10,431,969
7	Administrative and General	8,545,178
8	Facilities and Supplies	247,150
9	AFUDC	2,907,057
10		
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13		
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53	TOTAL	$42,955,568

Name of Respondent:	This Report is:	Date of Report (Mo,Da,Yr)	Year of Report
WISCONSIN POWER AND LIGHT COMPANY	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2004

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 cccordance 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.

See Footnote.

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	S	17,017,167			
(2)	Short-Term Interest				s	1.16%
(3)	Long-Term Debt	D	439,318,181	29.07%	d	6.49%
(4)	Preferred Stock	P	60,218,000	3.98%	p	5.52%
(5)	Common Equity	C	1,011,581,792	66.95%	c	12.00%
(6)	Total Capitalization		1,528,135,140	100.00%		
(7)	Average Construction Work in Progress Balance	W	78,589,636			

2. Gross Rate for Borrowed Funds

$$s\left(\frac{S}{W}\right)+d\left(\frac{D}{D+P+C}\right)\left(1-\frac{S}{W}\right) \qquad 1.73\%$$

3. Rate for Other Funds

$$\left[1-\frac{S}{W}\right]\left[p\left(\frac{P}{D+P+C}\right)+c\left(\frac{C}{D+P+C}\right)\right] \qquad 6.47\%$$

4. Weighted Average Rate Actually Used for the Year: This is a before tax rate.
   a. Rate for Borrowed Funds 1.73%
   b. Rate for Other Funds (Before Tax Rate) 10.80%

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. a. Non-productive labor consisting of vacation, holiday, etc. (reference p. 217 ln 1).
   b. Estimated non-productive labor divided by productive labor adjusted during the year to result in 100% clearing.
   c. As a percent of direct labor charges.
   d./e. Same rate applied to all productive labor.

2. a. Labor related overheads consisting of liability insurance, health care benefits, pensions and payroll taxes (reference p 217 ln 2-3).
   b. Estimated costs are divided by productive labor (rates are reviewed during the year and adjustments to them are made if necessary)
   c. As a percent of direct labor charges.
   d./e. Same rate applied to all productive labor.

3. a. Material loadings consisting of stores, freight, handling, and minor material items (reference p. 217 ln 4-5).
   b. Estimated costs are divided by estimated direct material usage to determine a rate.
   The rate is adjusted during the year to clear all but a reasonbable amount related to year end stock materials.
   c. As a percent of direct material charges.
   d./e. Same rate applied to all classes of material.

4. a. Engineering and supervision (reference p. 217 ln 6).
   b. Estimated costs are divided by productive labor to determine two rates.
   c. As a percent of direct labor, materials, and voucher charges.
   d./e. The rates apply only to energy delivery construction projects.

5. a. Administrative and general loadings consisting of the cost of indirect service and support functions (reference p. 217 ln 7).
   b. Estimated costs of A&G divided by total productive labor costs are used to develop a rate.
   c. As a percent of direct labor, material, and voucher charges.
   d./e. Applied only to construction costs. Software Projects are also excluded from this loading.

6. a. Facilities loadings consisting of the cost to provide office space to SERVCO employees and operating the Madison headquarters (reference p. 217 ln 8).
   b. Estimated costs of facilities divided by total productive labor costs less capitalized computer software labor are used to develop a rate.
   c. As a percent of direct labor charges
   d./e. Same rate applied to all productive labor.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
WISCONSIN POWER & LIGHT COMPANY	(1) [x] An Original (2) [ ] A Resubmission		December 31, 2004

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with an 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 at Beg. of Year (b)	Purch., Sales, Transfers, etc. (c)		Balance at End of Year (d)
1	Computer Hardware & Software	183,768	(219)	A	183,549
2					
3	005670 Timber Ridge Energy Options Lighting	140,605	0		140,605
4					
5	004123 Beloit Memorial Hospital Energy Options Lighting	96,970	0		96,970
6					
7	026618 Necedah - Energy Options	108,774	0		108,774
8					
9	015821 Sundra SPA LLC - Energy Options	128,276	0		128,276
10					
11	015480, 022263 Algoma Ethanol LLC - Energy Options Standby	850,506	0		850,506
12	Generation				
13					
14					
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45	Note A: Equipment and installation costs incurred on project.				
46					
47					
48					
49					
50					
51					
52					
53	Minor Items Previously Devoted to Public Service				
54	Minor Items - Other Nonutility Property	384,357	16,013		400,370
55	TOTAL	1,893,256	15,794		1,909,050

Name of Respondent	This Report is:	Date of Report	Year of Report
WISCONSIN POWER AND LIGHT COMPANY	(1) [x] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2004

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, 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 Coversion, at the end of the year.
4. For Premium on Account 207, Capital Stock, designate with an 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	Premium on Capital Stock (207)		
2			
3	Common Stock	13,236,601	110,796,402
4	Preferred - 4.80	75,000	22,500
5	Preferred - 4.40	30,000	82,500
6	Preferred - 6.20	150,000	150,000
7			
8			
9			
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45			
46	TOTAL		111,051,402

Name of Respondent	This Report is:	Year of Report
WISCONSIN POWER AND LIGHT COMPANY	(1) [X] An Original (2) [ ] A Resubmission	Dec. 31, 2004

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 employees 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)	12/21/04
2. Total Regular Full-Time Employees (Note A)	1,754
3. Total Part-Time and Temporary Employees	0
4. Total Employees	1,754

Note A: This is the number of full-time equivalent electric employees.

Name of Respondent	This Report Is:	Date of Report	Year of Report
WISCONSIN POWER AND LIGHT COMPANY	(1) [X] An Original (2) [ ] A Resubmission		Dec. 31, 2004

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 accounts. 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		
2	Donations (426.10):	
3	Hometown Energy Fund	125,000
4	Alliant Energy Foundation	500,000
5	Other	224,029
6		
7	Life Insurance (426.2)	613,634
8		
9	Penalties (426.3)	39,814
10		
11	Expenditures for Certain Civic, Political & Related Activities (426.4)	504,637
12		
13	Other Deductions (426.5):	
14	Institutional Advertising	1,010,961
15	Amortization of Weather Derivative Premium	991,792
16	Ripon Water	1,553,329
17	Other	1,202,363
18		
19	Total FERC 426	6,765,559
20		
21		
22	Interest on Debt to Associated Companies (430)	0
23		
24	Other Interest Expense (431):	
25	Interest on Income Taxes - Federal - Various Rates	(254,321)
26	Interest on Income Taxes - State - Various Rates	(13,598)
27	Miscellaneous Interest - Various Rates	13,369
28	Interest Expense-Service Company	8,303
29	Interest on Fuel Adjustment Clause Refund	158,365
30	Interest on Wholesale Refund	8,660
31	Interest on Active Meter Deposits - 1.4% Rate	71,018
32	Interest on WPL Commercial Paper - Various Rates	173,107
33	Interest on WPL Credit Facility Fees - Various Rates	1,021,659
34		
35	Total FERC 431	1,186,562
36		
37		
38		
39		

Name of Respondent	This Report is:	Date of Report (Mo/Da/Yr)	Year of Report
WISCONSIN POWER AND LIGHT COMPANY	(1) [X] An Original (2) [ ] A Resubmission		December 31, 2004

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	452,491	164,283	6,627
2	Additions During Year			
3	Purchases	12,544	4,696	243
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	12,544	4,696	243
6	Reductions During Year			
7	Retirements	6,219	2	35
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	6,219	2	35
10	Number at End of Year (lines 1 + 5 - 9)	458,816	168,977	6,835
11	In Stock		3,663	243
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	458,589	165,314	6,592
15	In Company's Use	227		
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	458,816	168,977	6,835