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Classes A and B

PRIVATE UTILITY ANNUAL REPORT

OF

Name: **WISCONSIN FUEL AND LIGHT COMPANY**

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

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

WISCONSIN PUBLIC SERVICE COMMISSION
2002 APR -1 P 4:17
RECEIVED

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

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

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

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FERC FORM NO 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent Wisconsin Fuel and Light Company		02 Year of Report March 31, 2001
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code) 700 North Adams St., P.O. Box 19001, Green Bay, WI 54307-9001		
05 Name of Contact Person Barth J. Wolf		06 Title of Contact Person Sec. & Mngr-Legal Services
07 Address of Contact Person (Street, City, State, Zip Code) 700 North Adams St., P.O. Box 19001, Green Bay, WI 54307-9001		
08 Telephone of Contact Person, Including Area Code (920) 433-1727	09 This Report is (1) [X] An Original (2) [ ] A Resubmission	10 Date of Report (Mo, Da, Yr)

ATTESTATION

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

01 Name Diane L. Ford Diane L. Ford	02 Title Vice President-Controller
03 Signature	04 Date Signed (Mo, Day, Yr) 03/31/2001

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

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

GENERAL INFORMATION

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

Diane L. Ford
700 North Adams Street
P.O. Box 19001
Green Bay, WI 54307-9001

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

Wisconsin, Incorporated in 1907.

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.

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

Wisconsin Fuel and Light Co. is a Class A Natural Gas Utility operating in the state of 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 of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	12-31-00	Dec. 31, 2000

CONTROL OVER RESPONDENT

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

2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

None

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

CORPORATIONS CONTROLLED BY RESPONDENT

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

DEFINITIONS

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

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
Wisconsin Fuel and Light Company's wholly owned subsidary WFL Service Company, Inc. was disolved in March 2001. The remaining assets and liabilities were assumed by Wisconsin Fuel and Light.			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

OFFICERS

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

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and CEO	Mark T. Maranger	$75,253
2	Vice President - Manitowoc Division	John K. Keune	24,533
3	Vice President - Non-Utility Operations	Edward C. Vallis	25,015
4	Vice President - Wausau Division	Monte K. Gehring	25,774
5	Treasurer & Assistant Secretary	Paul C. Baird	22,262
6	Secretary	Hugh H. Bell	*
7			
8			
9			
10	* Mr Bell is paid no salary as Secretary of the Corporation, but he receives a retainer and		
11	other attorney expenses as Legal Council for the Company.		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)
Hugh H. Bell	Bell, Gierhart, & Moore SC, 44 E. Mifflin St., Madison, WI 53701-1807
Donald L. Grade	Greenheck Fan Corp., 400 Ross Ave., Schofield, WI 54476-0410
Thomas A. Mack, Sr.	4205 North Lakeshore Drive, Wausau, WI 54401-0406
William D. Maki	Rt1, Box 137A, Washburn, WI 54891
Mark T. Maranger (President & CEO)	Wisconsin Fuel and Light Co., 211 Forest Street, Wausau, WI 54402-1627
William F. Protz, Jr.	Santa's Best, 770 Frontage Road, Suite 160, Northfield, IL 60093
Susan Teteak	Teacher's Credit Union, 2315 Prairie Avenue, Beloit, WI 53511

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a 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 securities 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:
The date of record for the annual shareholder's meeting. 3/10/00	Total: 880,632 By proxy: n/a	April 27, 2000 WF&L Company Office Manitowoc, WI

Line No.	Name (Title) and Address of Security Holder (a)	Number of votes as of (date): December 31, 2000 — VOTING SECURITIES: Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	1,019,620	1,019,620		
5	TOTAL number of security holders	150	150		
6	TOTAL votes of security holders listed below	774,972	774,972		
7	1. BRT & Co.				
8	P.O. Box 787	401,944	401,944		
9	Manitowoc, WI 54221-0787				
10					
11	2. CEDE & Co.				
12	P.O. Box 20	179,540	179,540		
13	Bowling Green Station				
14	New York, NY 10004-0000				
15					
16	3. 1997 LBW Limited Partnership				
17	2315 Praire Avenue	63,088	63,088		
18	Beloit, WI 53511				
19					
20	4. Mary Ellen Schram				
21	803 Pine Grove Lane	23,220	23,220		
22	Longview, TX 75604-0000				
23					
24	5. William Joseph O'Donnell				
25	743 Sunset Drive	23,220	23,220		
26	Lakeworth, FL 33461-0000				
27					
28					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	OTHER (e)
29	6. Patricia M. Dushane	19,132	19,132		
30	77 Middle Road, Apt. 351				
31	Bryn Mawr, PA 19010				
31		18,132	18,132		
32	7. C. Benson Dushane, III				
33	3524 Primrose Ct.				
34	Lees Summit, MO 64064				
35		18,132	18,132		
36	8. Mary Jane Hull				
37	709 S. Beverly Place				
38	Lake Forest, IL 60045				
39		16,032	16,032		
40	9. Mark T. Maranger				
41	5204 D.J. Lane				
42	Weston, WI 54476				
43		12,532	12,532		
44	10. Carolyn W. Protz				
45	951 Lakewood Drive				
46	Lake Forest, IL 60045				
47					
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60	Stock Option Plan:				
61	The Board of Directors has authorized the reservation of 100,000 shares of unissued common				
62	stock to be allocated to an incentive stock option plan. As of March 31, 2001, 50,000 options had				
63	been granted. During 2001 no options were granted or exercised. As of March 31, 2001				
64	no options remain unexercised.				
65					
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69					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

IMPORTANT CHANGES DURING THE YEAR

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor 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 conditions. 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. Estimated increase or decrease in annual revenue due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

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 attached to this page.

1. None.
2. None.
3. In docket 05-GM-100, a joint application was filed on August 7, 2000 by WPS Resources and Wisconsin Fuel and Light Company for consent and approval of the acquistion and merger of Wisconsin Fuel and Light Company. A final order approving the merger was received on March 30,2001.

   In March 2001, the Wisconsin Fuel and Light Company's (WF&L) wholly owned subsidiary WFL Service Co., Inc. (Service Co.) was dissolved. The Service Co.'s remaining assets and liabiliites were assumed by WF&L.
4. None.
5. None.
6. None.
7. None
8. Normal pay increases for the year by labor contracts and others based on annual reviews.
9. None
10. None
11. None

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

IMPORTANT CHANGES DURING THE YEAR

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31,2001

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	$66,847,773	$66,680,277
3	Construction Work in Progress (107)	200-201	18,215	203,972
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		$66,865,988	$66,884,249
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115) *	200-201	35,193,774	35,755,691
6	Net Utility Plant (Enter Total of line 4 less 5)	---	$31,672,214	$31,128,558
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5) *	202-203		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	---	0	0
10	Net Utility Plant (Enter Total of lines 6 and 9)	---	$31,672,214	$31,128,558
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored Underground - Noncurrent (117)	---	0	0
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	$0	$0
15	(Less) Accum. Prov. for Depr. and Amort. (122)	---		
16	Investments in Associated Companies (123)	---	185,674	0
17	Investment in Subsidiary Companies (123.1)	224-225		
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	---		
19	Noncurrent Portion of Allowances	228-228		
20	Other Investments (124)	---	7,750	0
21	Special Funds (125-128)			
22	TOTAL Other Property and Investments (Total of lines 14 thru 17,19,20)		$193,424	$0
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	---	$736,622	-$130,609
25	Special Deposits (132-134)	---		
26	Working Funds (135)	---	2,285	0
27	Temporary Cash Investments (136)	---	0	0
28	Notes Receivable (141)			
29	Customer Accounts Receivable (142)	---	6,901,059	9,954,823
30	Other Accounts Receivable (143)	---	138,030	0
31	(Less) Accum. Prov. for Uncollectible Acct.- Credit (144)	---	127,935	135,896
32	Notes Receivable from Associated Companies (145)	---		
33	Accounts Receivable from Associated Companies (146)	---	66,555	0
34	Fuel Stock (151)	227		
35	Fuel Stock Expenses Undistributed (152)	227		
36	Residuals (Elec) and Extracted Products	227		
37	Plant Materials and Operating Supplies (154)	227	479,475	411,798
38	Merchandise (155)	227		
39	Other Materials and Supplies (156)	227		
40	Nuclear Materials Held for Sale (157)	202-203/227		
41	Allowances (158.1 and 158.2)	228-228		
42	(Less) Noncurrent Portion of Allowances	---		
43	Stores Expenses Undistributed (163)	227		
44	Gas Stored Underground - Current (164.1)	---	5,989,696	925,469
45	Liquefied Natural Gas Stored & Held for Processing (164.2-164.3)	---		
46	Prepayments (165)	---	679,341	412,941
47	Advances for Gas (166-167)	---		
48	Interest and Dividends Receivable (171)	---	0	0
49	Rents Receivable (172)	---		
50	Accrued Utility Revenues (173)	---	5,861,818	2,958,115
51	Miscellaneous Current and Accrued Assets (174)	---		
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		$20,726,946	$14,396,641

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31,2001

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	---	$42,432	$40,730
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
57	Other Regulatory Assets (182.3)	232	2,742,928	9,487,928
58	Preliminary Survey and Investigation Charges (Electric) (183)	---		
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	---		
60	Clearing Accounts (184)	---		
61	Temporary Facilities (185)	---		
62	Miscellaneous Deferred Debits (186)	233	5,186	0
63	Deferred Losses from Disposition of Utility Plant (187)	---		
64	Research, Development and Demonstration Expenditures (188)	352-353		
65	Unamortized Loss on Reacquired Debt (189)	---		
66	Accumulated Deferred Income Taxes (190)	234	1,892,251	1,451,721
67	Unrecovered Purchased Gas Costs (191)	---		
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 66)		$4,682,797	$10,980,379
69	TOTAL Assets and Other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)		$57,275,381	$56,505,578

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	$10,196,200	$10,196,200
3	Preferred Stock Issued (204)	250-251	2,000,000	2,000,000
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	295,388	295,388
7	Other Paid-In Capital (208-211)	253		
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254	43,355	43,355
11	Retained Earnings (215, 215.1, 216)	118-119	6,201,077	6,140,030
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	---	$18,649,310	$18,588,263
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	$7,400,000	$6,850,000
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224) ***	256-257		
20	Unamortized Premium on Long-Term Debt (225)	---		
21	(Less) Unamortized Discount on Long-Term Debt - Debit (226)	---		
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	---	$7,400,000	$6,850,000
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)	---		
25	Accumulated Provision for Property Insurance (228.1)	---		
26	Accumulated Provision for Injuries and Damages (228.2)	---		
27	Accumulated Provision for Pensions and Benefits (228.3)	---		
28	Accumulated Miscellaneous Operating Provisions (228.4)	---		
29	Accumulated Provision for Rate Refunds (229)	---		
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)		$0	$0
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	---	$11,966,629	$8,347,655
33	Accounts Payable (232)	---	8,254,198	4,387,228
34	Notes Payable to Associated Companies (233)	---		
35	Accounts Payable to Associated Companies (234)	---		
36	Customer Deposits (235)	---	92,136	8,250
37	Taxes Accrued (236)	262-263	361,181	133,750
38	Interest Accrued (237)	---	269,667	218,251
39	Dividends Declared (238)	---	376,671	30,000
40	Matured Long-Term Debt (239)	---		
41	Matured Interest (240)	---		
42	Tax Collections Payable (241)	---	185,265	217,451
43	Miscellaneous Current and Accrued Liabilities (242)		4,148,013	5,526,433
44	Obligations Under Capital Leases-Current (243)		9,692	0
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)		$25,663,452	$18,869,018

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)	266-267	$292,809	$249,972
48	Accumulated Deferred Investment Tax Credits (255)		137,703	131,394
49	Deferred Gains from Disposition of Utility Plant (256)	269	77,894	77,894
50	Other Deferred Credits (253)	278	2,821,159	9,526,591
51	Other Regulatory Liabilities (254)	---		
52	Unamortized Gain on Reacquired Debt (257)			
53	Accumulated Deferred Income Taxes (281-283)	272-277	2,233,054	2,212,446
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		$5,562,619	$12,198,297
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 54)		$57,275,381	$56,505,578

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i, k, m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	$30,115,051	$56,558,948
3	Operating Expenses			
4	Operation Expenses (401)	320-323	$27,494,644	$46,229,584
5	Maintenance Expenses (402)	320-323	298,927	1,408,755
6	Depreciation Expense (403)	336-338	721,328	2,865,067
7	Amortization & Depletion of Utility Plant (404-405)	336-338	0	0
8	Amortization of Utility Plant Acquisition Adj. (406)	336-338	0	0
9	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
10	Amortization of Conversion Expenses (407)		0	0
11	Regulatory Debits (407.3)		0	0
12	(Less) Regulatory Credits (407.4)		0	0
13	Taxes Other Than Income Taxes (408.1)		0	0
14	Income Taxes - Federal (409.1)	262-263	301,193	820,561
15	- Other (409.1)	262-263	800,905	1,360,607
16	Provision for Deferred Income Taxes (410.1)	262-263	202,437	333,243
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234, 272-277	138,614	195,948
18	Investment Tax Credit Adjustment - Net (411.4)	234, 272-277	-524,597	-327,546
19	(Less) Gains from Disposition of Utility Plant (411.6)	266	-6,309	-25,598
20	Losses from Disposition of Utility Plant (411.7)		0	0
21	(Less) Gains from Disp. of Allowances (411.8)		0	0
22	Losses from Disposition of Allowances (411.9)		0	0
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		$29,427,142	$52,860,621
24	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 25)		$687,909	$3,698,327

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

STATEMENT OF INCOME FOR THE YEAR (Continued)

amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
						2
		$30,115,051	$56,558,948			3
		$27,494,644	$46,229,584			4
		298,927	1,408,755			5
		721,328	2,865,067			6
						7
						8
						9
						10
						11
						12
						13
		301,193	820,561			14
		800,905	1,360,607			15
		202,437	333,243			16
		138,614	195,948			17
		-524,597	-327,546			18
		-6,309	-25,598			19
						20
						21
						22
0	0	$29,427,142	$52,860,621	0	0	23
		$687,909	$3,698,327	0	0	24

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	Ref. Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)	—	$687,909	$3,698,327
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		500	0
30	(Less) Costs and Exp.of Merchandising, Job. & Contract Work (416)		0	0
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)	119	4,523	-166,920
34	Equity in Earnings of Subsidiary Companies (418.1)		251	5,588
35	Interest and Dividend Income (419)			
36	Allowance for Other Funds Used During Construction (419.1)			
37	Miscellaneous Nonoperating Income (421)			
38	Gain on Disposition of Property (421.1)			
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		$5,274	-$161,332
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)	340		
42	Miscellaneous Amortization (425)	340	$18,325	$30,167
43	Miscellaneous Income Deductions (426.1-426.5)			
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		$18,325	$30,167
45	Taxes Applicable to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263		
47	Income Taxes - Federal (409.2)	262-263	-$5,511	-$7,714
48	Income Taxes - Other (409.2)	262-263	-$1,366	-$1,891
49	Provision for Deferred Income Taxes (410.2)	234, 272-277		
50	(Less) Provision for Deferred Income Taxes - Credit (411.2)	234, 272-277		
51	Investment Tax Credit Adjustment - Net (411.5)			
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Income and Deduct (Total of 46 thru 52)		-$6,877	-$9,605
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		-$6,174	-$181,894
55	Interest Charges			
56	Interest on Long-Term Debt (427)		$163,417	$624,498
57	Amortization of Debt Discount and Expense (428)		1,703	6,811
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amortization of Premium on Debt - Credit (429)			
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)	340		
61	Interest on Debt to Associated Companies (430)	340	200,994	447,537
62	Other Interest Expense (431)			
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr.(432)			
64	Net Interest Charges (Enter Total of lines 56 thru 63)		$366,114	$1,078,846
65	Income Before Extraordinary Items (Total of lines 25, 54, and 63)		$315,621	$2,437,587
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Enter Total of line 67 less line 68)			
70	Income Taxes - Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)			
72	Net Income (Enter Total of lines 65 and 71)		$315,621	$2,437,587
	Preferred Dividends Declared		30,000	120,000
	Earnings on Common Stock		$285,621	$2,317,587
	BASIC EARNINGS PER SHARE ON COMMON STOCK		$0.28	$2.29

May not cross check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected	Current Year (c)	Previous Year (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		$6,201,077	$5,257,899
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	Credit: transfer from premium from common stock in connection with 2 for 1stock split			
5	Credit:			
6	Credit:			
7	Credit:			
8	Credit:			
9	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 4 thru 8)		0	0
10	Debit:			
11	Debit:			
12	Debit:			
13	Debit:			
14	Debit:			
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		0	0
16	Balance Transferred from Income			
17	Appropriations of Retained Earnings (Account 436)		315,621	2,437,587
18				
19				
20		215.1		
21				
22	TOTAL Appropriations of Retained Earnings (Account 436)(Total of lines 18-21)		0	0
23	Dividends Declared - Preferred Stock (Account 437)			
24				
25		238	30,000	120,000
26		238		
27		238		
28		238		
		238		
		238		
29	TOTAL Dividends Declared-Preferred Stock (Account 437)(Total of Lines 24-28)		30,000	120,000
30	Dividends Declared - Common Stock (Account 438)			
31	Common Stock Dividends Declared			
32		438	346,668	1,374,409
33				
34				
36	TOTAL Dividends Declared - Common Stock (Account 438)(Total of lines 31-35)		$346,668	$1,374,409
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings	216.1		
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		$6,140,030	$6,201,077

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Current Year (b)	Previous Year (c)
	APPROPRIATED RETAINED EARNINGS (Account 215)		
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.		
39	NONE		
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)	0	0
	APPROPRIATED REATAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (215.1)		
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.		
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	0	0
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter Total of lines 45 and 46)	0	0
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	$6,140,030	$6,201,077
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
49	Balance - Beginning of Year (Debit or Credit)	0	0
50	Equity in Earnings for Year (Credit) (Account 418.1)	0	0
51	(Less) Dividends Received (Debit)	0	0
52	Other Changes (Explain)		
53	Balance - End of Year	0	0

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement,such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instructions for Explanation of Codes) (a)	Current Year Amounts (b)	Previous Year Amounts (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 117)	$315,621	$2,437,587
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	807,415	3,144,781
5	Amortization of (Specify):		
6	Other: Conservation Escrows	53,877	231,434
7	Miscellaneous Other	208,332	266,254
8			
9	Other Assets	334,077	-150,851
10	Deferred Income Taxes (Net)	385,983	-131,598
11	Investment Tax Credit Adjustment (Net)	-6,309	-25,598
12	Net (Increase) Decrease in Receivables	62,485	-6,276,325
13	Net (Increase) Decrease in Inventory	5,064,227	-770,751
14	Net (Increase) Decrease in Allowance Inventory	-3,866,970	4,500,034
15	Net Increase (Decrease) in Payables and Accrued Expenses	0	302,074
16	Net (Increase) Decrease in Other Regulatory Assets	-5,629	-37,499
17	Net (Increase) Decrease in Other Regulatory Liabilities		
18	(Less) Allowance for Other Funds Used During Construction - Equity		
19	(Less) Undistributed Earnings from Subsidiary Companies		
20	Other: Refunds Due Customers	1,390,670	719,242
21	Accrued Taxes	-227,431	10,118
22	Miscellaneous Other	-525,603	-512,414
23	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 22)	$3,990,745	$3,706,488
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-$271,779	-$5,004,108
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction - Equity		
31	Other: Advances for Construction	-42,837	43,019
32	Other: Temporary Investments	0	0
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-$314,616	-$4,961,089
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d) Fixed assets		
38	Investments		
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies	0	-300,000
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)		

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:

(a) Net proceeds or payments.

(b) Bonds, debentures and other long term debt.

(c) Include commercial paper.

(d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	Description (See Instructions for Explanation of Codes) (a)	Current Year Amounts (b)	Previous Year Amounts (c)
46	Loans Made or Purchased - Conservation Loans (Net)	$0	$0
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in		
52	Allowances Held for Speculation		
53	Net Increase (Decrease) in Payables and Accrued Expenses-Construction		
54	Other:		
55			
56			
57	(Total of lines 34 thru 55)	-$314,616	-$5,261,089
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	0	579,888
62	Preferred Stock		
63	Common Stock		
64	Other:		
65			
66	Net Increase in Short-Term Debt (c)		
67	Other:		
68			
69			
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	$0	$579,888
71			
72	Payment for Retirement of:	-$550,000	-$1,050,000
73	Long-Term Debt (b)		
74	Preferred Stock		
75	Common Stock		
76	Other: Preferred Stock Issuance Cost	-3,618,974	3,865,170
77	Other:		
78	Net Decrease in Short-Term Debt (c)	-30,000	-120,000
79		-346,671	-1,374,407
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-$4,545,645	$1,900,651
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents	-$869,516	$346,050
86	(Total of lines 22, 57, and 83)		
87		$738,907	$392,857
88	Cash and Cash Equivalents at Beginning of Year		
89		-$130,609	$738,907
90	Cash and Cash Equivalents at End of Year		

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to 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 attached hereto.

Since this is a short year report (Jan-Mar 2001), there are no notes to financial statements prepared and these statements have not been audited.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	$66,680,277	
4	Property Under Capital Leases	0	
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	TOTAL (Enter Total of lines 3 thru 7)	$66,680,277	
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress		
12	Acquisition Adjustments	203,972	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	$66,884,249	
14	Accum. Prov. for Depr., Amort., & Depl.	35,755,691	
15	Net Utility Plant (Enter Total of line 13 less 14)	$31,128,558	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	$35,755,691	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights		
21	Amort. of Other Utility Plant		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	$35,755,691	
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	0	
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Acquisition Adj.		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	$35,755,691	

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
$66,680,277					5
0					6
					7
					8
					9
$66,680,277					10
					11
203,972					12
					13
$66,884,249					14
35,755,691					15
$31,128,558					16
					17
					18
					19
$35,755,691					20
					21
					22
					23
$35,755,691					24
					25
					26
					27
0					28
					29
					30
					31
0					32
					33
$35,755,691					

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. Intangible Plant		
2	301 Organization		
3	302 Franchises and Consents	$692	
4	303 Miscellaneous Intangible Plant	0	
		0	
5	TOTAL Intangible Plant	$692	$0
6	2. Production Plant		
7	Natural Gas Production and Gathering Plant		
8	304 Land and Land Rights		
9	305 Structures and Improvements	$0	
10	306 Boiler Plant and Equipment	0	
11	311 Liquid Petroleum Gas Equipment	0	
12	325.5 Other Land and Land Rights	0	
13	326 Gas Well Structures	0	
14	327 Field Compressor Station Structures	0	
15	328 Field Meas. and Reg. Sta. Structures	0	
16	329 Other Structures	0	
17	330 Producing Gas Wells-Well Construction	0	
18	331 Producing Gas Wells-Well Equipment	0	
19	332 Field Lines	0	
20	333 Field Compressor Station Equipment	0	
21	334 Field Meas. and Reg. Sta. Equipment	0	
22	335 Drilling and Cleaning Equipment	0	
23	336 Purification Equipment	0	
24	337 Other Equipment	0	
25	338 Unsuccessful Exploration & Devel. Costs	0	
		0	
26	TOTAL Production and Gathering Plant	$0	$0
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		
36	TOTAL Products Extraction Plant	$0	$0
37	TOTAL Nat. Gas Production Plant	$0	$0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)		
39	TOTAL Production Plant	$0	$0

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

of the prior years tentative account distribution 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 (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			$692	301	2
			0	302	3
			0	303	4
$0	$0	$0	$692		5
					6
					7
			$0	304	8
			0	305	9
			0	306	10
			0	311	11
			0	325.5	12
			0	326	13
			0	327	14
			0	328	15
			0	329	16
			0	330	17
			0	331	18
			0	332	19
			0	333	20
			0	334	21
			0	335	22
			0	336	23
			0	337	24
			0	338	25
$0	$0	$0	$0		26
					27
			0	340	28
			0	341	29
			0	342	30
			0	343	31
			0	344	32
			0	345	33
			0	346	34
			0	347	35
$0	$0	$0	$0		36
$0	$0	$0	$0		37
			0		38
$0	$0	$0	$0		39

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

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 Storge 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	$0	$0
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 Liquefaction 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	$0	$0
66	Base Load Liquefied Natural Gas Terminating and Processing Plant		
67	364.1 Land and Land Rights		
68	364.2 Structures and Improvements		
69	364.3 LNG Processing Terminal Equipment		
70	364.4 LNG Transportation Equipment		
71	364.5 Measuring and Regulating Equipment		
72	364.6 Compressor Station Equipment		
73	364.7 Communications Equipment		
74	364.8 Other Equipment		
75	TOTAL Base Load Liquefied Natural		
76	Gas, Terminating and Processing Plant	$0	$0
77	TOTAL Nat. Gas Storage and Proc. Plant	$0	$0
78	4. Transmission Plant		
79	365.1 Land and Land Rights		
80	365.2 Rights-of-Way		
81	366 Structures and Improvements		
82	367 Mains		
83	368 Compressor Station Equipment		
84	369 Measuring and Reg. Sta. Equipment		
85	370 Communication Equipment		
86	371 Other Equipment		
87	TOTAL Transmission Plant	$0	$0

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					40
					41
			0	350.1	42
			0	350.2	43
			0	351	44
			0	352	45
			0	352.1	46
			0	352.2	47
			0	352.3	48
			0	353	49
			0	354	50
			0	355	51
			0	356	52
			0	357	53
$0	$0	$0	$0		54
					55
			0	360	56
			0	361	57
			0	362	58
			0	363	59
			0	363.1	60
			0	363.2	61
			0	363.3	62
			0	363.4	63
			0	363.5	64
$0	$0	$0	$0		65
					66
			0	364.1	67
			0	364.2	68
			0	364.3	69
			0	364.4	70
			0	364.5	71
			0	364.6	72
			0	364.7	73
			0	364.8	74
					75
$0	$0	$0	$0		76
$0	$0	$0	$0		77
					78
			0	365.1	79
			0	365.2	80
			0	366	81
			0	367	82
			0	368	83
			0	369	84
			0	370	85
			0	371	86
$0	$0	$0	$0		87

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
88	5. Distribution Plant		
89	374 Land and Land Rights	$69,042	$0
90	375 Structures and Improvements	113,014	0
91	376 Mains	27,940,916	6,294
92	377 Compressor Station Equipment	0	0
93	378 Meas. and Reg. Sta. Equip.-General	615,922	2,182
94	379 Meas. and Reg. Sta. Equip.-City Gate	668,333	0
95	380 Services	16,911,213	30,152
96	381 Meters	3,997,742	0
97	382 Meter Installations	5,004,963	0
98	383 House Regulators	1,012,037	0
99	384 House Reg. Installations	0	
100	385 Industrial Meas. and Reg. Sta. Equipment	0	
101	386 Other Prop. on Customers' Premises	0	
102	387 Other Equipment	397,732	0
103	TOTAL Distribution Plant	$56,730,914	$38,628
104	6. General Plant		
105	389 Land and Land Rights	$279,116	
106	390 Structures and Improvements	3,103,357	$0
107	391 Office Furniture and Equipment	1,908,770	0
108	392 Transportation Equipment	1,784,082	0
109	393 Stores Equipment	29,891	0
110	394 Tools, Shop, and Garage Equipment	581,983	0
111	395 Laboratory Equipment	155,362	
112	396 Power Operated Equipment	1,420,442	0
113	397 Communication Equipment	845,145	0
114	398 Miscellaneous Equipment	0	
115	Subtotal	$10,108,148	$0
116	399 Other Tangible Property		
117	TOTAL General Plant	$10,108,148	$0
118	TOTAL (Accounts 101 and 106)	$56,731,606	$38,628
119	Gas Plant Purchased (See Instr. 8)		
120	(Less) Gas Plant Sold (See Instr. 8)		
121	Experimental Gas Plant Unclassified	$66,839,754	$38,628
122	TOTAL Gas Plant in Service	$66,839,754	$38,628

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					88
			$69,042	374	89
			110,909	375	90
		-2,105	27,941,728	376	91
$0			0	377	92
5,482			612,256	378	93
			667,692	379	94
5,848			16,936,240	380	95
641			3,903,930	381	96
5,125		563	4,989,950	382	97
94,375			1,012,037	383	98
15,013			0	384	99
0			0	385	100
0			0	386	101
			392,842	387	102
4,890					103
$131,374	$0	-$1,542	$56,636,626		104
			$279,116	389	105
			3,105,462	390	106
		2,105	1,908,770	391	107
$0			1,784,082	392	108
0			29,891	393	109
0			581,983	394	110
0			155,362	395	111
0			1,419,833	396	112
0			778,460	397	113
609		-563	0	398	114
66,122					115
$66,731	$0	$1,542	$10,042,959		116
			0	399	117
					118
$66,731	$0	$1,542	$10,042,959		119
$131,374	$0	-$1,542	$56,637,318		120
			$0		121
					122
$198,105	$0	$0	$66,680,277		
$198,105	$0	$0	$66,680,277		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

GAS PLANT LEASED TO OTHERS (Account 104)

1. Report below the information called for concerning gas plant leased to others.

2. In column (c) give the date of Commission authorization of the lease of gas plant to others.

Line No.	Name of Lessee (Designate associated companies with an asterisk) (a)	Description of Property Leased (b)	Commission Author-ization (c)	Expiration Date of Lease (d)	Balance at End of Year
1	None				
2					
3					
4					
5					
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32					
33					
34					
35					
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40					
41					
42					
43					
44					
45					
46					
47	Total			0	

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Dec. 31, 2001

GAS PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
2	None			
3				
4				
5				
6				
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9				
10				
11				
12				
13				
14				
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17				
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40				
41				
42				
43				
44				
45				0
46	Total			

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)

1. Report separately each property held for future
r having an original cost of
p other items of property held
future use.
2. For property having an original cost of $250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
2	None			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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41				
42				
43				
44				
45				
46	Total			0

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

CONSTRUCTION WORK IN PROGRESS - GAS (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 Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than $500,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Distribution Plant	$203,972	$30,000
2		0	0
3	General Plant		
4			
5			
6			
7			
8			
9			
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11			
12			
13			
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43			
44			
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51			
52			
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54			
55			
56	TOTAL	$203,972	$30,000

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

CONSTRUCTION OVERHEADS - GAS

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 212 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)	Total Cost Of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1	Employee Benefits	$8,920	
2	Payroll Taxes	10,498	
3	Supervision and Engineering	19,140	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
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51			
52	TOTAL	$38,558	$203,972

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

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.

1. A portion of employee benefit costs related to construction activities is capitalized. The benefit costs include; health insurance, life insurance, disability insurance, pension plan, employer FICA, federal unemployment tax, state unemployment tax, workers compensation insurance, and 401K plan. The benefit costs are allocated to a construction overhead clearing account each month, as a percentage of construction payroll (both direct and indirect) to total payroll. The Company also allocates a percentage of engineering, supervision and drafting to this same construction overhead clearing account. The construction overhead clearing account is allocated annually to individual construction jobs on the basis of construction payroll.

2. Not applicable.

3. Not applicable.

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			s	
(2)	Short-Term Interest				d	
(3)	Long-Term Debt	D			p	
(4)	Preferred Stock	P			c	
(5)	Common Equity	C		100%		
(6)	Total Capitalization			WF&L earns a current return on CWIP		
(7)	Average Construction Work in Progress Balance	W				

2. Gross Rate for Borrowed Funds s(S/W) + d(D/D+P+C)(1-S/W) =

3. Rate for Other Funds [1 - S/W] [p(P/D+P+C) + c(C/D+P+C)] =

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

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

GAS STORED (ACCOUNT 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 withdrawls upon "base stock," or 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 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	0	5,989,696	0	0	5,989,696
2	Gas Delivered to Storage (contra Account)	0	0	0	0	0
3	Gas Withdrawn from Storage (contra Account)	0	5,064,228	0	0	5,064,228
4	Other Debits or Credits (Net)	0	0	0	0	0
5	Balance at End of Year	0	925,468	0	0	925,468
6	Therms	0	2,443,300	0	0	2,443,300
7	Amount Per Therm	0.0000	0.3788	0.0000	0.0000	0.3788
8	State basis of segregation of inventory between current and noncurrent portions:					

164.1 are shown on Page 220 Supplemental in this annual report.

DETAIL OF STORED GAS ACCOUNT, ACCOUNT 164.1

The instructions for page 220 also apply to this schedule. Subaccounts shown below conform with the changes to the Uniform System of Accounts adopted by the Public Service Commission in docket 05-US-103, order issued December 17, 1997. Column (l) is the sum of the dollar amounts in the subaccounts and should agree with the amounts reported for Account 164.1 on page 220.

Line No.	Description (a)	Commodity Storage Fees Account 164.11 (b)	Commodity Injection Fees Account 164.12 (c)	Commodity Withdrawal Fees Account 164.13 (d)	Other Storage Fees Account 164.14 (e)	Stored Gas Withdrawn for Sale Account 164.16 (f)
1						
2	Gas Delivered to Storage					0
3	Gas Withdrawn from Storage					
4	Other Debits or Credits (Net)					
5	Total for the Year					0
6	Therms					
7	Amount Per Therm	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Line No.	Description (g)	Gas Commodity Costs Transferred to Storage - Debit Account 164.33 (h)	Gas Transmission Expense Transferred to Storage - Debit Account 164.53 (i)	Stored Gas Withdrawn for System Use Account 164.62 (j)	Beginning of Year Account 164.1 (k)	Total Account 164.1 (l)
8	Balance at Beginning of Year				5,989,696	$5,989,696
9	Gas Delivered to Storage					0
10	Gas Withdrawn from Storage			-5,064,228		-5,064,228
11	Other Debits or Credits (Net)					0
12	Balance at End of Year	0	0	-$5,064,228	$5,989,696	925,468
13	Therms	0		-13,109,100	15,552,400	2,443,300
14	Amount Per Therm	$0.0000	$0.0000	$0.3863	$0.3851	$0.3788
15						

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of
2. Designate with an asterisk any property which is
3. Furnish particulars (details) concerning sales,
4. List separately all property previously devoted to

tinct from those allowed to be grouped under instruction No.5.
5. Minor items (5% of the Balance at the End of the Year, for Account 121) may be grouped.
6. Natural gas companies which have oil property should report such property by State, classified as to (a) oil lands and land rights, (b) oil wells, and (c) other oil property. Gasoline plants and other plants for the recovery of products from natural gas are classifiable as gas plant and should be reported as such and not shown as Nonutility Property.

Line No.	Description and Location (a)	Balance at Beg. of Year (b)	Purch., Sales, Transfers, etc. (c)	Balance at End of Year (d)
1				
2				
3		$0	$0	$0
4				
5				
6				
7				
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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERY (Account 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	
2	Accruals for Year, Charged to	0
3	(417) Income from Nonutility Operations	
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	
8	Net Charges for Plant Retired	0
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	
13	Other Debit or Credit Items (Describe):	0
14		
15	Balance, End of Year (Enter Total of lines 1, 7,12, and 14)	0

May not cross-check due to rounding.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

ALLOWANCES (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all aquisitions 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 USOA.
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 remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA)

Line No.	Allowance Inventory (account 158.1) (a)	Current Year		19__	
		No. (b)	Amount (c)	No. (d)	Amount (e)
1	Balance-Beginning of Year		N/A		
2					
3	Acquired During Year:				
4	Issued (less Withheld Allow.)				
5	Returned by EPA				
6					
7	Purchases/Transfer:				
8					
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinguished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Account 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Return by EPA				
39	Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 03-31-01	Mar. 31, 2001

ALLOWANCES (Accounts 158.1 and 158.2) (Continued)

issued allowances. Report withheld portions on lines 36-40.
6. Report on line 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 EPA's sale or auction of withheld allownces.
7. Report on lines 8-14 the names of vendors/transferors of allowances acquired and identify assoc. companies (See "assoc. company" under "Definitions in the USOA.)
6-40. 8. Report on lines 22-27 names of purchaser/transferees of allowances disposed of and identify associate companies.
9. Report the net costs and benefits of hedging transactions on on a seperate line under purchases/tranfers and sales/ transfers.
10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.

19__		19__		19__		19__		
No. (b)	Amount (c)	No. (b)	Amount (c)	No. (d)	Amount (e)	No. (d)	Amount (e)	Line No.
								1
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May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						0
2	None					0
3						0
4						0
5						0
6						0
7						0
8						0
9						0
10						0
11						0
12						0
13						0
14						0
15						0
16						0
17						0
18						0
19						
20	TOTAL	0	0		0	0

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						0
22	None					0
23						0
24						0
25						0
26						0
27						0
28						0
29						0
30						0
31						0
32						0
33						0
34						0
35						0
36						0
37						0
38						0
39						0
40						0
41						0
42						0
43						0
44						0
45						0
46						0
47						0
48						
49	TOTAL	0	0		0	0

May not cross-check due to rounding.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

OTHER REGULATORY ASSETS (Account 182.3)

1. Reporting below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.)

2. For regulatory assets being amortized, show period of amortization in column (a).

3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than $50,000, whichever is less may be group by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	Credits: Account Charged (c)	Credits: Amount (d)	Balance at End of Year (e)
1	Other Environmental Costs	6,745,000	253		$9,487,928
2	(Each amount approved in a rate order is being amortized				
3	over a 5 year period)				
4					
5					
6					
7					
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28					
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30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	Total	$6,745,000		$0	$9,487,928

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

MISCELLANEOUS DEFERRED 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 items (less than $100,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS Account Charged (d)	CREDITS Amount (e)	Balance at End of Year (f)
1						
2						
3						
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39						
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42						
43						
44						
45						
46						
47	Misc. Work in Progress	$5,186	$0	108,184	$5,186	$0
48		0				0
49	TOTAL	$5,186	$0		$5,186	$0

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel & Light Company	(1) [X] An Original (2) [ ] A Resubmission	03/31/01	Mar. 31, 2001

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited (Account 411.1) (c)	Amounts Credited (Account 410.1) (d)
1	Electric			
2				
3				
4				
5				
6				
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)	0	0	0
9	Gas			
10	See Note 1 Below	$1,892,251	$75,710	$482,301
11				
12				
13				
14				
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)	1,892,251	75,710	482,301
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	1,892,251	75,710	482,301

NOTES

NOTE 1 Description	Beg of Year Bal	(Account 411.1)	(Account 410.1)
Advances for Construction	114,617		16,762
Vacation Pay Accrual	153,694	1,157	
Retirees Health Insurance Accrual	30,725		
Allowance for Doubtful Accounts	50,154	3,116	
UNICAP Gas Inventory	493,649		465,539
Contribution in Aid of Construction	121,760		
Investment Tax Credit	88,835		
Excess Deferred Taxes - Property	208,087		
Conservation Escrow	630,730	21,280	
Merger Costs	0	50,157	
Total	$1,892,251	$75,710	$482,301

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03/31/01	Mar. 31, 2001

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages as required.
4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

CHANGES DURING YEAR		ADJUSTMENTS					
		DEBITS		CREDITS			
Amounts Debited (Account 411.2) (e)	Amounts Credited (Account 410.2) (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
							2
							3
							4
							5
							6
							7
0	0					0	8
							9
0	0	283	0	253.75	33,939	1,451,721	10
							11
							12
							13
							14
							15
0	0					1,451,721	16
						0	17
0	0					1,451,721	18

NOTES (Continued)

Description	Acct. No.	DEBITS	Acct. No.	CREDITS	End of Year Bal
Advances for Construction					97,855
Vacation Pay Accrual					154,851
Retirees Health Insurance Accrual					30,725
Allowance for Doubtful Accounts					53,270
UNICAP Gas Inventory					28,110
Contribution in Aid of Construction			253.75	18,903	102,857
Investment Tax Credit			253.75	4,070	84,765
Excess Deferred Taxes - Property			253.75	10,966	197,121
Conservation Escrow					652,010
Merger Costs					50,157
Total		$0		$33,939	$1,451,721

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

CAPITAL STOCK (Accounts 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 the 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 Exchange (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	2,000,000	$10	None
2	Preferred Stock	20,000	$100	None
3				
4				
5				
6				
7				
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May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

CAPITAL STOCK (Accounts 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 noncumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. 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 purpose 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)	
1,019,620	$10,196,200	None		None		1
20,000	$2,000,000	None		None		2
						3
						4
						5
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						50

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Company	(1) [X] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

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 Conversion, 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	A/C 207 Premium on Common Stock	1,019,620	$295,388
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
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46	TOTAL	1,019,620	$295,388

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Company	(1) [X] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

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

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each accour 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 necessa Explain changes made in any account during the year a 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 o the capital changes 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	None	
2		
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40	TOTAL	0

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Company	(1) [X] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

DISCOUNT ON CAPITAL STOCK (Account 213)

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
2		
3		
4		
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9		
10		
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15		
16		
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18		
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20		
21	TOTAL	

CAPITAL STOCK EXPENSE (Account 214)

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	6% Preferred Stock	$43,355
2		
3		
4		
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20		
21	TOTAL	$43,355

May not cross check due to rounding

(This page intentionally left blank)

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Company	(1) [X] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

LONG-TERM DEBT (Accounts 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. 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 the 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. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. 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.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nomimal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1				
2	a/c 221			
3	First Mortgage Bonds - Series B	Oct 15, 1990	Oct 15, 2005	2,500,000
4	First Mortgage Bonds - Series C	Nov 1, 1993	Feb 15, 2008	4,350,000
5				
6				
7				
8				
9				
10				
11	Note 1: Redemption of Series B, and C Bonds are all at a "make			
12	whole" premium. They become eligible for redemption according			
13	to the following schedule:			
14				
15	Series B: 2000			
16	Series C: Currently			
17				
18				
19				
20				
21				
22				
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37				
38	TOTAL			$6,850,000

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Company	(1) [X] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

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

5. In a supplemental statement, give explanatory particulars (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) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnoote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt To Associated Companies.
9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per $100 at End of Year	Line No.
Rate (in %) (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	(i)	
					1
					2
9.90%	77,096			See Note 1	3
7.02%	87,405			See Note 1	4
					5
					6
					7
					8
					9
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					37
	$164,501	0	0		38

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

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

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	$315,621
2	Reconciling Items for the Year	
3	Income Taxes	584,297
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	1,895,000
10	See Page 261-A	
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	Amortization of Contribution in Aid of Construction	-29,301
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	-2,241,336
20	See Page 261-A	
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	$524,281
28	Show Computation of Tax: Federal Tax Rate	34%
29		
30	Net Federal Income Tax Liability	$178,257
31		
32		
33		
34		
35		
36		
37		
38		
39		
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41		
42		
43	Wisconsin Fuel and Light Company along with its wholly owned subsidiary WFL Service Company, Inc. are members of a group	
44	which files a consolidated tax return. The tax liability for each company is allocated to each company as if a seperate tax return	
45	was filed by each.	
46		
47		
48		
49		
50		

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)	Amount (b)
Deductions Recorded on Books Not Deducted for Return	
Schedule 1	
Bad Debt Provision-Book	$43,600
Bad Debt Recoveries	18,555
Conservation Escrow	260,000
Pension Expense-Book	-100,311
Environmental Accruals	0
Customer Advances for Construct	7,966
Merger Costs	128,182
Vacation Pay Accrual	2,955
Accrual Retirees Health Insurance	0
Depreciation Exp.-Books	750,638
Basis Difference Book vs Tax	16,394
UNICAP Gas Inventory	73,307
Non Deductible Business Exp	2,213
Non Deductible Merger Costs	691,501
Total - Line 10	$1,895,000
Deductions on Return Not Charged Against Book Income	
Schedule 2	
Conservation Funds Spent	206,123
Pension Cost Paid	0
Advances for Construction-Refunded	50,804
Environmental Costs	7,780
Bad Debt Writeoffs	54,193
Tax Depreciation	584,037
Vacation Pay - Paid	0
Cost of Removal	8,358
Loss (Gain) on ACRS/MACRS Assets	24,371
UNICAP Gas Inventory	1,263,057
Environmental Tax	
MI Taxes Accrued	0
WI Taxes Accrued	42,613
Total - Line 20	$2,241,336

May not cross-check due to rounding.

Name of Respondent	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	03-31-01	Mar. 31, 2001

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 Account No. (c)	Deferred for Year Amount (d)	Allocations to Current Year's Income Account No. (e)	Allocations to Current Year's Income Amount (f)	Adjustments (g)
1	Gas Utility						
2	3%						
3	4%	$0					
4	7%						
5	10%	35,262				2,989	
6	8%	102,441				3,320	
7							
8	TOTAL	$137,703		0		$6,309	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
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May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

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

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
			2
$0	22 Years		3
			4
32,273	18 Years		5
99,121	24 Years		6
			7
$131,394			8
			9
			10
			11
			12
			13
			14
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May not cross-check due to rounding.

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Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Company	(1) [X] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than $100,000) may be grouped by classes.

take-or-pay clauses of sale agreements, show the total amount on this page and report particulars (details) called for by page 267. Show also on this page, but as a separate item, any advance billings or receipts for gas sales or service classified in in Account 253 but not related to take-or-pay

Line No.	Description of 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	Retirees Health Insurance	$77,894	926			$77,894
2						0
3						
4						
5						
6						
7						
8						
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11						
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44						
45						
46						
47	TOTAL	$77,894		0	0	$77,894

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel & Light Company	(1) [X] An Original (2) [ ] A Resubmission	03/31/01	Mar. 31, 2001

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	0		0
9	Gas			
10	Defense Facilities	None		
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL Acct. 281 (Total of 8, 15 & 16)	0		0
18	Classification of TOTAL			
19	Federal Income Tax	0		0
20	State Income Tax			
21	Local Income Tax			

NOTES

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

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

to other income and deductions.
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS					
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits		Balance at End of Year (k)	Line No.
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1 2 3 4 5 6 7
						0	8
							9 10 11 12 13 14
							15
							16
						0	17
						0	18 19 20 21

NOTES (Continued)

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel & Light Company	(1) [X] An Original (2) [ ] A Resubmission	03/31/01	Mar. 31, 2001

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account Subdivisions (a)	Credit (Debit) Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited (Account 411.1) (c)	Amounts Credited (Account 410.1) (d)
1	Account 282			
2	Electric			
3	Gas	$1,942,778	$62,904	$0
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	$1,942,778	$62,904	$0
6	Other (Specify)			
7				
8				
9	TOTAL Acct. 282 (Enter Total of lines 5 thru 8)	$1,942,778	$62,904	$0
10	Classification of TOTAL			
11	Federal Income Tax			
12	State Income Tax			
13	Local Income Tax			

NOTES

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Re	Year of Report	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 03-31-01		Mar. 31, 2001

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

to other income and deductions.
3. Use separate pages as required.
4. Use seperate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Credit (Debit) Balance at	Line No.
		Debits		Credits			
Amounts Debited (Account 411.2) (e)	Amounts Credited (Account 410.2) (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
							1
							2
0	0					$1,879,874	3
						$0	4
						$1,879,874	5
							6
							7
							8
						$1,879,874	9
							10
							11
							12
							13

NOTES (Continued)

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel & Light Company	(1) [X] An Original (2) [ ] A Resubmission	03/31/01	Mar. 31, 2001

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts in Account 283

2. For Other (specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Credit (Debit) Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited (Account 411.1) (c)	Amounts Credited (Account 410.1) (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)	0	0	0
10	Gas			
11	See Note 1 Below	$290,276	$0	$42,296
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)	$290,276	$0	$42,296
18	Other (Specify)			
19	TOTAL (Acct. 283) (Enter Total of lines 9,17&18)	$290,276	$0	$42,296
20	Classification of TOTAL			
21	Federal Income Tax			
22	State Income Tax			
23	Local Income Tax			

NOTES

Note 1 Description	Beg of Year Bal	(Account 411.1)	(Account 410.1)
Environmental Costs	$122,772		3,045
Pension Accrual	167,504		39,251
Total	$290,276	$0	$42,296

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Co.	(1) [x] An Original (2) [ ] A Resubmission	03/31/01	Mar. 31, 2001

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for pages 272 and 273. Include amounts relatin to insignificant listed under Other.

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Credit (Debit) Balance at End of Year	Line No.
Amounts Debited (Account 411.2) (e)	Amounts Credited (Account 410.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
							1 2 3 4 5 6 7 8
						0	9
				190	$0	$332,572	10 11 12 13 14 15 16
						$332,572	17
							18
						$332,572	19
							20 21 22 23

NOTES (Continued)

Description	Acct. No.	Debits	Acct. No.	Credits	End of Year Bal
Environmental Costs					$125,817
Pension Accrual					$206,755
Total				$0	$332,572

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Company	(1) [X] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

OTHER REGULATORY LIABILITIES (Account 254)

1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.)

2. For regulatory liabilities being amortized, show period of amortization in column (a).

3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than $50,000, whichever is less may be group by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS Amount Debited (b)	DEBITS Account (c)	Credits (d)	Balance at End of Year (e)
1					
2	Environmental Costs	5,629	232	6,745,000	$9,141,848
3					
4	Deferred Taxes Payable	33,939	282-283		384,743
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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40					
41	Total	$39,568		$6,745,000	$9,526,591

May not cross-check due to rounding.

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Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Company	(1) [X] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accouns charged during the year for technological research, development, and demonstration (R, D & D) projects 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 on by the respondent in which there is a sharing of costs 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. Gas R, D & D Performed Internally
(1) Pipeline
a. Design
b. Efficiency
(2) Compressor Station
a. Design
b. Efficiency
(3) System Planning, Engineering, and Operation
(4) Transmission Control and Dispatching
(5) LNG Storage and Transportation
(6) Underground Storage
(7) Other Storage
(8) New Appliances and New Uses
(9) Gas Exploration, Drilling, Production, and Recovery
(10) Coal Gasification
(11) Synthetic Gas
(12) Environmental Research
(13) Other (Classify and Include Items in Excess of $5,000.)
(14) Total Cost Incurred

Line No.	Classification (a)	Description (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
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37		
38		

May not cross check due to rounding.

Name of Respondent	This Report is:	Date of Report:	Year of Report:
Wisconsin Fuel and Light Compan	(1) [X] An Original (2) [ ] A Resubmission	03-31-01	(Mo, Da, Yr) Mar. 31, 2001

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

B. Gas, R, D & D Performed Externally
(1) Research Support To American Gas Association
(2) Research Support to Others (Classify)
(3) 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.(13) and B.(2)) 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 acccumulation 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),

7. Report separately research and related testing

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
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					32
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					34
					35
					36
					37
					38

May not cross check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Company	(1) [X] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

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			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)	0		
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maintenance (Total of lines 12 thru 15)	0		
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (Transcribe from line 6)			
22	Customer Service and Informational (Line 7)			
23	Sales (Line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	0		0
26	Gas			0
27	Operation			0
28	Production - Manufactured Gas			$0
29	Production - Natural Gas (Including Expl. and Dev.)			0
30	Other Gas Supply	21,897	0	21,897
31	Storage, LNG Terminaling and Processing			0
32	Transmission			0
33	Distribution	175,962	207,781	383,743
34	Customer Accounts	208,980	46,456	255,436
35	Customer Service and Informational	62,149	1,625	63,774
36	Sales	0	0	0
37	Administrative and General	275,318	3,247	278,565
38	TOTAL Operation (Total of lines 28 thru 37)	$744,306	$259,109	$1,003,415
39	Maintenance			0
40	Production - Manufactured Gas			$0
41	Production - Natural Gas			0
42	Other Gas Supply			0
43	Storage, LNG Terminaling and Processing			0
44	Transmission			0
45	Distribution	229,937	65,581	295,518
46	Administrative and General	3,824	4,891	8,715
47	TOTAL Maintenance (Total of lines 40 thru 46)	$233,761	$70,472	$304,233

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Fuel and Light Company	(1) [X] An Original (2) [ ] A Resubmission	03-31-01	Mar. 31, 2001

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas (Continued)			
48	Total Operation and Maintenance			0
49	Production - Manufactured Gas (Lines 28 and 40)	$0	$0	$0
50	Production - Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)	0	0	0
51	Other Gas Supply (Lines 30 and 42)	21,897	0	21,897
52	Storage, LNG Terminaling and Processing (Lines 31 and 43)	0	0	0
53	Transmission (Lines 32 and 44)	0	0	0
54	Distribution (Lines 33 and 45)	405,899	273,362	679,261
55	Customer Accounts (Line 34)	208,980	46,456	255,436
56	Customer Service and Informational (Line 35)	62,149	1,625	63,774
57	Sales (Line 36)	0	0	0
58	Administrative and General (Lines 37 and 46)	279,142	8,138	287,280
59	TOTAL Operation and Maintenance (Total of lines 49 thru 58)	$978,067	$329,581	$1,307,648
60	Other Utility Departments			
61	Operation and Maintenance	0	0	0
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	$978,067	$329,581	$1,307,648
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			
66	Gas Plant	$58,359	$66,534	$124,893
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	$58,359	$66,534	$124,893
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant	$4,751	$9,377	$14,128
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	$4,751	$9,377	$14,128
74	Other Accounts (Specify):			
75	Building Clearing	$10,760	-10,760	$0
76	Service Clearing	0		0
77	Transportation Clearing	22,621	-22,621	0
78	Power Operated Clearing	37,689	-37,689	0
79	Street Clearing	305,190	-305,190	0
80	Plant Clearing	12,933	-12,933	0
81	Meter Reading Clearing	16,476	-16,476	0
82	Environmental Costs	701	178	879
83	Non Utility			0
84				0
85				0
86				0
87				0
88				0
89				0
90				0
91				0
92				0
93				0
94				
95	TOTAL Other Accounts	$406,370	-$405,491	$879
96	TOTAL SALARIES AND WAGES	$1,447,547	$1	$1,447,548

May not cross-check due to rounding.

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RETURN ON COMMON EQUITY AND COMMON EQUITY PLUS ITC COMPUTATIONS

Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing average common equity.

Description (a)		Thousands of Dollars		
		Common Equity (b)	Common Equity plus ITC (c)	
Common Stock Outstanding	based on monthly averages if available	$10,188	$10,188	14
Premium on Capital Stock		285	285	15
Capital Stock Expense		-43	-43	16
Retained Earnings		5,722	5,722	17
Deferred Investment Tax Credit (Only common equity portion if Form PSC-AF6 is filed on monthly basis with the Commission)			83	18–21
Other (Specify):				22–25
Total Average Common Stock Equity plus Deferred Investment Credit (sum of lines 14 thru 25)		$16,152	$16,235	26–27
Net Income				28–29
Add: Net Income		1,853	1,853	30
Other (Specify):				31–32
Less: Preferred Dividends		120	120	33–34
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.)			6	35–40
				41–42
Adjusted Net Income		$1,733	$1,727	43
Percent return (line 43 divided by line 27 to the nearest hundredth of a percent)		10.73%	10.64%	44–45

May not cross-check due to rounding.

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.

Average Rate Base (a)	Electric (b)	Gas (c)	Other (d)	Total (e)
Add Average:				
Utility Plant In Service		$63,884		$63,884
Allocation Of Common Plant				0
Completed Construction not Classified		1,527		1,527
Gas Stored Underground		4,552		4,552
Materials and Supplies		589		589
Other (Specify):				0
Property under Capital Lease		20		20
				0
Less Average:				
Reserve for Depreciation		34,889		34,889
Amortization Reserves				0
Customer Advances For Construction		285		285
Contribution in Aid of Construction				0
Other (Specify):				0
Accum. Deferred Income Taxes		2,013		2,013
				0
Average Net Rate Base	$0	$33,385	$0	$33,385
RETURN				
Total Operating Income		3,046		3,046
Less: (Specify):				0
				0
				0
Adjusted Operating Income	$0	$3,046	$0	$3,046
Adjusted Operating Income As A Percent Of Average Net Rate Base (Rounded To Nearest Hundredth of a Percent)	0.00%	9.12%	0.00%	9.12%

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	$30,115,051
Less: out-of-state operating revenues	
Less: in-state interdepartmental sales	
Less: current year write-offs of uncollectible accounts Wisconsin utility customers only	-54,193
Plus: current year collection of Wisconsin utility customer accounts previously written off	18,555
Other	
Revenues subject to Wisconsin remainder assessment	$30,079,413

May not cross-check due to rounding.

CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year. Projects under $1,000,000 for class A utilities and $500,000 for class B utilities, should be grouped by utility department and function.

ANNUAL CHARGES

Project Description (a)	Direct Charges			
	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)
Production Plant	$0	$0	$0	$0
Distribution Plant	43,873	22,747	0	91,681
General Plant	0	0	0	0
Total	$43,873	$22,747	$0	$91,681
% Of Total Direct Charges				

COMPLETED CONSTRUCTION CLEARED

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

Project Description (a)	Direct Charges			
	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)
Production Plant	$0	$0	$0	$0
Distribution Plant	19,321	5,304	0	-15,418
General Plant	0	0	0	0
Total	$19,321	$5,304	$0	-$15,418
% Of Total Direct Charges				

May not cross-check due to rounding.

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)
$0	$0	$0		$0	$0
0					0
158,301	19,140	38,578		10,498	226,517
0					0
0	0	0		0	0
0					0
0					0
0					0
0					0
0					0
0					0
0					0
0					0
0					0
0					0
0					0
0					0
0					0
$158,301	$19,140	$38,578	$0	$10,498	$226,517
	12.09%	24.37%	0.00%	6.63%	

COMPLETED CONSTRUCTION CLEARED (Continued)

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

	Overheads				
Total Direct Charges (f)	Engineering & Supervision (g)	Administration and General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)
$0	$0	$0		$0	0
0					0
9,207	9,291	18,582		1,546	38,626
0					0
0	0	0		0	0
0					0
0					0
0					0
0					0
0					0
0					0
0					0
0					0
$9,207	$9,291	$18,582	$0	$1,546	$38,626
	100.91%	201.82%	0.00%	16.79%	

May not cross-check due to rounding.

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)
None				
Total				$0

May not cross-check due to rounding.

ACCOUNTS RECEIVABLE (Accts. 142-143)

Particulars (a)	Amount end of year (b)	
Customer accounts receivable (142):		7
Electric department		8
Gas department	9,822,545	9
Water department		10
Other -		11
Total utility service	$9,822,545	12
Merchandising, jobbing and contract work	132,278	13
Total (Acct.142)	$9,954,823	14
Other accounts receivable (143):		15
Officers and employees		16
Subscriptions to capital stock		17
All other (List separately only the large or unusual items):		18
Other	0	19
		20
		21
		22
		23
		24
		25
		26
		27
		28
		29
	$0	30

May not cross-check due to rounding

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		$124,935	$3,000	$127,935	8
Add: Provision for uncollectibles during year		43,600		43,600	9
Collection of accounts written off		18,555		18,555	10
other credits (explain):				0	11
Total credits	$0	$62,155	$0	$62,155	12
Less: Accounts written off		54,193		54,193	13
other debits (explain):				0	14
Total debits	$0	$54,193	$0	$54,193	15
Balance end of year	$0	$132,897	$3,000	$135,897	16

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (Acct. 144)(cont.)

Particulars (a)	Total Utility Customers (g)	Officers & Employees (h)	Other (i)	Total (j)	
Balance first of year	$127,935			$127,935	23
Add: Provision for uncollectibles during year	43,600			43,600	24
Collection of accounts written off	18,555			18,555	25
other credits (explain):	0			0	26
Total credits	$62,155	$0	$0	$62,155	27
Less: Accounts written off	54,193			54,193	28
other debits (explain):	0			0	29
Total debits	$54,193	$0	$0	$54,193	30
Balance end of year	$135,897	$0	$0	$135,897	31
Loss on Wisconsin utility accounts:					32
Accounts written off				54,193	33
Collection of such accounts previously written off				18,555	34
Net loss				$35,638	35

Notes to explain "other" on lines 11, 14, 26 & 29 above: 36

NOTE: Column (d) Other Customers represents accumulated provision for uncollectible accounts for miscellaneous service and repair work done by the utility. 37–44

45–60

May not cross-check due to rounding

RECEIVABLES FROM ASSOCIATED COMPANIES (Accts. 145-146)

Give particulars of any notes pledged or discounted. Show in column (a) date of issue, maturity date, and interest rate for any notes receivable

Name of Company (a)	Amount end of year: Notes Receivable (Acct. 145) (b)	Amount end of year: Accts Receivable (Acct. 146) (c)
WFL Service Company, Inc.		0
TOTAL	$0	$0

PREPAYMENTS (ACCT. 165)

Class of prepayments (a)	Balance end of year (b)
Prepaid Insurance	81,914
Gross Receipts Taxes	331,027
Total	$412,941

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (ACCT. 174)

Minor items may be grouped by classes, showing number of such items.

Description of assets (a)	Balance end of year (b)
Total	$0

UNAMORTIZED DEBT DISCOUNT AND EXPENSE

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

Debt to which related (a)	Prin amt. of debt to which disc. and exp. or net premiums relate (b)	Total discount and expense or (net premiums) (c)
Unamortized debt discount and expense (181):		
9.90% - First Mortgage Bonds (series B)	n/a	n/a
7.02% - First Mortgage Bonds (series C)	n/a	n/a
Total	$0	$0
Unamortized premium on debt (251):		
Total	$0	$0

May not cross-check due to rounding.

AND UNAMORTIZED PREMIUM ON DEBT (Accts. 181,251)

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

Balance first of year (d)	Charges during year (e)	Credits during year (f)	Balance end of year (g)
12,524		653	11,871
29,908		1,049	28,859
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
$42,432	$0	$1,702	$40,730
			$0
			0
			0
			0
			0
			0
			0
			0
			0
			0
$0	$0	$0	$0

May not cross-check due to rounding.

RETAINED EARNINGS (Accts. 215-216)

Particulars	Acct. 215 Appropriated (b)	Acct.216 Unappropriated (c)
Balance first of year		
Changes during year (explain in detail):		
SEE FERC PAGES 118 AND 119		
Balance end of year	$0	$0

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)
Associated Bank North - Short Term Debt		(Revolving Line of Credit - agreement expires 8/31/01)	Ave Rate 8.19%	8,347,655
Total				$8,347,655

May not cross-check due to rounding.

PAYABLES TO ASSOCIATED COMPANIES (Acct. 233-234)

Include in column (a) description of any note payable including date of issue, date of maturity, and interest rate.

Name of company (a)	Amounts at end of year: Notes Payable (233) (b)	Amounts at end of year: Accounts payable (234) (c)
Total	$0	$0

INTEREST ACCRUED (Acct. 237)

Class of Debt (a)	Balance end of Year (b)
Customer Deposits	1,577
First Mortgage Bonds Series "B"	114,596
First Mortgage Bonds Series "C"	43,351
Short-Term Notes Payable	58,727
Total	$218,251

MISC. CURRENT AND ACCRUED LIABILITIES (Acct. 242)

Minor items may be group by classes.

Description (a)	Balance end of Year (b)
Pension Accrual	-528,973
True-up Liability	4,184,976
Accrued Payroll	596,536
Audit	0
Conservation Escrow	1,668,794
Refunds Due Customers	0
Gas Cost Incentive Mechanism	-396,617
Other	1,717
Total	$5,526,433

DISTRIBUTION OF TAXES TO ACCOUNTS

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

Function (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	FICA and Fed. and State Un-employment Tax (e)
Accts. 408.1 and 409.1:				
Electric				
Gas	137,142	206,342	800,905	124,951
Water				
Heating				
Accts. 408.2 and 409.2		-1,366	-5,511	
Acct. 409.3				
Clearing accounts				
Construction & Non-Utility				92,435
Other (specify):				
Deferred Taxes		-81,100	-304,883	
Total	$137,142	$123,876	$490,511	$217,386

Notes and explanations regarding tax distribution:

RECONCILIATION OF INCOME TAX (F-36 Line 28) TO INCOME TAX ACCRUED

	WI INCOME TAX	FEDERAL INCOME TAX
Income Tax Accrued	$124,004	$494,932
Correct Prior Year Accrual to Tax Return	163	1,954
Flow Back of Excess Deferred Taxes-Property	-291	-6,375
Total	$123,876	$490,511

May not cross-check due to rounding

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)
				0
39,100		-3,905		1,304,535
				0
				0
				-6,877
				0
				0
				92,435
				0
				-385,983
				0
				0
				0
				0
				0
				0
				0
$39,100	$0	-$3,905	$0	$1,004,110

Notes and explanations regarding tax distribution:

May not cross-check due to rounding

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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):		
Repurchase Agreements (Weighted average interest rate)	5.28%	0
Other		251
Total interest and dividends		$251
Expenses applicable to above (as listed hereunder):		
Total expenses		$0
Interest and dividend income, before taxes		$251

May not cross-check due to rounding

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.	
Bell, Metzner, Gierhart & Moore, S.C. - Legal Council	10,332
Arthur Andersen & Co. - Audit,tax and consulting	39,839
Services associated with strategic planning and merger	497,936
Miscellaneous under $25,000.	13,442
Total	$561,549
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	10,880
Dividends received from insurance companies--cr.	
Amounts credited to Acct. 261, Property Insurance Reserve	
Other expenses (list major classes):	
Note: The Company is a self-insurer only to the extent of very small "deductibles" included as part of it's insurance policies.	
Total	$10,880
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	72,462
Dividends received from insurance companies--cr.	
Amounts credited to Acct. 262, Injuries and Damages Reserves	
Expenses of investigating and adjusting claims	
Cost of safety and accident-prevention activities	10,531
Other expenses (list major classes):	
Miscellaneous	1,949
Note: The Company is a self-insurer only to the extent of very small "deductibles" included as part of it's insurance policies.	
Total	$84,942

May not cross-check due to rounding

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (Cont.)

Description of item (a)	Amount (b)
Acct. 926--EMPLOYE 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	-100,311
Pension payments under unfunded basis	45,842
Employees benefits (life, health, accident & hospital insur. etc.)	220,148
Expense of educational and recreational activities for employees	4,513
Other expenses (list major items)	
Miscellaneous	5,587
Total	$175,779
Acct. 930.2--MISCELLANEOUS GENERAL EXPENSES	
Industry association dues	5,089
Nuclear power research expenses	
Other experimental and general research expenses	0
Expenses of corporate organization and of servicing outstanding securities of utility	4,514
Directors fees and expenses	8,700
Other expenses (list major items):	
Expenses of stockholder meetings	0
Miscellaneous	2,488
Total	$20,791
Acct. 922--ADMINISTRATIVE EXPENSES TRANSFERRED--Cr.--Explain basis of computation of credit in this account.	
Insurances - a/c 924, a/c 925	11,841
Employee Benefits - a/c 926	11,361
Other Administrative Costs Transferred	10,694
This account represents employee benefit costs (a/c 926) and some insurances in a/c 924 and a/c 925 related to construction activity. Employee benefit costs are allocated monthly to this account on the basis of construction payroll to total payroll. Insurance costs are allocated on the same basis as transportation and street clearing charges.	
Total	$33,896

May not cross-check due to rounding

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION

Utility Plant in Service					
Description (Use both title and account number) (a)	Additions during year (b)	Retirements during year (c)	Adjustments dr. or (cr.) (d)	Balance end of year	
				Total (e)	Located in Wis (f)
Intangible plt-common					
Organization				None	
Total intangible					0
General plant					
Land & land rights (389)				None	
Structures & improv (390)					
Off furn & fixt (391)					
Transportation equip (392)					
Stores equip (393)					
Tools, shop & gar (394)					
Laboratory (395)					
Power operated (396)					
Communication (397)					
Miscellaneous (398)					
Other (399)					
Total general plant	0	0	0	0	0
TOTAL	0	0	0	0	0

ALLOCATION TO UTILITY DEPARTMENTS

Particulars (a)	Plant end of year (b)	Accumulated deprec. end of year (c)	Depreciation accruals (d)
Electric			
Gas			
Water			
Steam Heating			
Total	0	0	0

May not cross-check due to rounding.

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION (cont.)

Accumulated provision for depreciation							
Straight line accruals		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)
Rate (g)	Amount (h)						
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0

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

May not cross-check due to rounding.

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NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR
Report in alphabetical order first, cities, and second, incorporated villages. Next, Report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)
MANITOWOC COUNTY	
City of Manitowoc	13,690
City of Two Rivers	
Village of Cleveland	549
Village of Francis Creek	259
Village of Kellnersville	157
Village of Maribel	141
Village of Whitelaw	293
Town of Cato	50
Town of Centerville	16
Town of Cooperstown	68
Town of Franklin	47
Town of Kossuth	442
Town of Manitowoc	376
Town of Manitowoc Rapids	752
Town of Newton	649
Town of Two Rivers	37
Total Cities	13,690
Total Villages	1,399
Total Towns	2,437
Total Manitowoc Division (all Manitowoc County)	17,526
MARATHON COUNTY	
City of Mosinee	1,576
City of Schofield	1,053
City of Wausau	14,122
Village of Brokaw	54
Village of Edgar	523
Village of Hatley	212
Village of Marathon	572
Village of Rothschild	1,807
Village of Weston	4,168
Town of Bergen	49
Town of Cassel	46
Town of Easton	1
Town of Elderon	55
Town of Guenther	2
Town of Knowlton	609
Town of Kronenwetter	1,614
Town of Maine	432
Town of Marathon	13
Town of Mosinee	492
Town of Norrie	44
Town of Reid	117
Town of Rib Falls	48
Town of Rib Mountain	2,661
Town of Rietbrock	35
Town of Ringle	169
Town of Stettin	523
Town of Texas	147
Town of Wausau	346
Town of Weston	60
Town of Wien	30

Location (a)	Customers end of year (b)
MARATHON COUNTY (cont.)	
Total Cities	16,751
Total Villages	7,336
Total Towns	7,493
Total Marathon County	31,580
PORTAGE COUNTY	
Town of Dewey	103
Town of Eau Pleine	85
Total Towns	188
Total Portage County	188
SHAWANO COUNTY	
Village of Birnamwood	279
Village of Eland	83
Village of Tigerton	304
Village of Wittenberg	457
Town of Aniwa	9
Town of Birnamwood	36
Town of Fairbanks	20
Town of Morris	1
Town of Wittenberg	112
Total Villages	1,123
Total Towns	178
Total Shawano County	1,301
Total Cities	16,751
Total Villages	8,459
Total Towns	7,859
Total Wausau Division	33,069
TOTAL COMPANY	
Cities	30,441
Villages	9,858
Towns	10,296
Grand Total	50,595

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR
Report in alphabetical order first, cities, and second, incorporated villages. Next, Report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)	Location (a)	Customers end of year (b)

GAS OPERATING EXPENSES

Particulars (a)	Wisconsin Jurisdictional Operations (b)	Other Jurisdictional Operations (c)	Total Operations (d)
OPERATING EXPENSES			
Manufactured gas production expenses (700-742)	0		0
Purchased gas expenses (804-813)	24,697,860		24,697,860
Total production expenses	24,697,860	0	24,697,860
Storage expenses (840-848.3)			0
Transmission expenses (850-867)			0
Distribution expenses (870-894)	1,132,645		1,132,645
Customer accounts expenses (901-905)	409,414		409,414
Customer service expenses (907-910)	333,639		333,639
Sales promotion expenses (911-916)	(57)		(57)
Administrative and general expenses (920-935)	1,220,070		1,220,070
Total operation and maintenance	27,793,571	0	27,793,571
Depreciation expense (403)	721,328		721,328
Amortization limited - term utility investment (404)			0
Amortization of other utility plant (405)			0
Amortization utility plant acquisition adjustment (406)			0
Amortization of property losses (407.1)			0
Amortization of conversion expenses (407.2)			0
Taxes other than income taxes (408.1)	301,193		301,193
Income taxes (409.1)	1,003,342		1,003,342
Deferred income taxes for utility operations (410.1 & 411.1)	(385,983)		(385,983)
Investment tax credit adjustment (411.4)	(6,309)		(6,309)
Total operating expenses	29,427,142	0	29,427,142

REVENUES FROM SALES OF GAS

1. Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers. Customer counts are based on the average number of meters in service- using 12 month end figures. Where meters are combined for billing purposes, each combined group of meters counts as one customer.
2. For industrial interruptible sales, report data by priority of interruption.
3. Report all data for transportation customers even if they are already included in Accounts 480-484. Classify these by rate schedule in the same detail as reported in Accounts 480-484.
4. For the remaining other operating revenues, report details of major items and then group the remaining items in each account. Report the name of lessee and description of property for major items of rent revenue.

Rate Schedule (a)		Wisconsin Geographical Operations Revenues (b)	Therms (c)	Average Customers (d)
Sales of Gas Revenues				
Residential (480)				
Non-space heating	Rg-1	67,918	53,430	877
Space heating	Rg-2	17,121,483	19,889,720	44,734
Other				
Total Account 480		17,189,401	19,943,150	45,611
Commercial and Industrial (481)				
Sm Commercial-Non-space heating	Cg-1	67,901	81,820	109
Sm Commercial- Space heating	Cg-2	7,167,204	8,970,290	4,495
Sm Industrial- Firm	Cg-3	1,007,865	1,308,530	168
Large Comm & Industrial- Firm	Cg-4	2,863,367	3,424,290	55
Interruptible	Ig-2	653,076	895,410	11
Total Account 481		11,759,413	14,680,340	4,838
Sales for Resale (483)				
Interdepartmental (484)				
Firm				
Interruptible				
Other				
Total Account 484		0	0	0
Total Sales of Gas		28,948,814	34,623,490	50,449
Other Operating Revenues				
Transportation (489)				
Transportation	Tg-4	586,909	14,231,700	75
Peak Shaving	PSTS-1	324,378	9,306,470	2
Gas Costs collected by Transporters		210,521		
Total Account 489		1,121,808	23,538,170	77
Total Throughput		30,070,622	58,161,660	50,526
Forfeited Discounts (487)				
Miscellaneous Service Revenues (488)				
Other		(70)		
Total Account 488		(70)		
Rent from Property (493)				
Total Account 493				
Other Gas Revenues (495)				
Transportation Balancing Service		44,455		
Other		44		
Total Account 495		44,499		
Penalty Revenue (497)				
Utility Incentive Revenue (498)		0		
Total Other Operating Revenues		44,429		
Total Wisconsin Operating Revenue		30,115,051	58,161,660	50,526

REVENUES FROM SALES OF GAS (CONT.)

Rate schedule (a)	Geographical Operations Revenues (b)	Therms (c)	Customers (d)
None			
TOTAL OUT-OF-STATE			
TOTAL UTILITY	30,115,051	58,161,660	50,526

OTHER OPERATING REVENUES (Accts 487-495)

Report succinct statement of the revenues in each account showing separate totals for each account.
Report name of lessee and description of property for major items of rent revenue. Group other rents by classes.
Report basis of charges for any interdepartmental rents.
Report details of major items in Acct. 495 and group other items.

Particulars (a)	Amount (b)
Refer to Pages G-4 and G-5	
	0
	0
	0
Total (Accts 487-495)	0

May not cross-check due to rounding.

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GAS OPERATION AND MAINTENANCE EXPENSES

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
MANUFACTURED GAS PRODUCTION EXPENSES (List applicable prescribed accounts)			
Liquid Petroleum Gas Expense (717)	0	0	0
Maintenance of Manufactured Gas Structures and Improvements (741)	0	0	0
Maintenance of Manufactured Gas Production Equipment (742)	0	0	0
Amortization of Deferred Enviormental Costs (742.10)	0		0
Total manufactured gas production expenses	0	0	0

May not cross-check due to rounding.

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)	24,695,224	21,798	24,673,426
Other gas purchases (805)	0		
Purchased gas expenses (807)	2,636	99	2,537
Gas withdrawn from stor.--Debit (808.1)	0		
Gas delivered to stor.--Credit (808.2)	0		
Gas used for other ut. op.--Cr. (812)	0		
Other gas supply expenses (813)	0		
Total purchased gas expenses	24,697,860	21,897	24,675,963
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 struct. & improv. (843.2)	0		
Maintenance of gas holders (843.3)	0		
Maint. of purification equip. (843.4)	0		
Maint. of liquefication equip. (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		
Sys. control & load dispatching (851)	0		
Communications system expenses (852)	0		
Compressor stat. labor & expen. (853)	0		
Gas for compressor station fuel (854)	0		
Other fuel & power for com. sta. (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		
Maint. of compr. stat. equip. (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)	96,918	92,966	3,952
Distribution load dispatching (871)	18,855	13,048	5,807
Compressor stat. labor & expen. (872)	0		
Compressor station fuel & power (873)	0		
Mains and services expenses (874)	170,406	58,868	111,538
Meas. & reg. stat. expen.--Gen. (875)	20,541	11,080	9,461
Meas. & reg. stat. expen.--Ind. (876)	0		
Subtotal--dist. exp.--carried forward on G-9	306,720	175,962	130,758

May not cross-check due to rounding

G-8 Supplemental | Utility No. 6640 | Three Months ended March 31, 2001

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)	21,356	21,798	(442)
Supplies and Expenses (804.12)	722		722
Miscellaneous Purchased Gas Expenses (804.13)	10,163		10,163
Gas Contract Reservation Fees (804.21)	389,397		389,397
Gas Contract Commodity Costs (804.22)	17,015,711		17,015,711
Spot Gas Commodity Costs (804.23)	615,870		615,870
Other Gas Purchases (804.24)	185,426		185,426
Gas Surcharges (804.25)	0		0
Financial Instruments Expenses (804.26)	0		0
Gas Purchase Miscellaneous Expenses (804.27)	0		0
Gas Costs - Opportunity Sales (804.28)	48,503		48,503
Purchased Gas Sold - Credit (804.32)	(44,900)		(44,900)
Gas Commodity Cost Transferred to Storage - Credit (804.33)	0		0
Gas Used in Utility Operations - Credit (804.34)	(116,091)		(116,091)
Total Purchased Gas Expenses	18,126,157	21,798	18,104,359
TRANSMISSION EXPENSES			
Transmission Contract Reservation Fees (804.41)	1,463,408		1,463,408
Commodity Transmission Fees (804.42)	35,504		35,504
Gas Transmission Surcharges (804.43)	31,986		31,986
Gas Transmission Fuel Expenses (804.44)	554,248		554,248
No-notice Services Expenses (804.45)	126,900		126,900
Other Transmission Fees and Expenses (804.46)	229,256		229,256
Miscellaneous Transmission Expenses (804.48)	0		0
Penalties, Unauthorized Use and Overrun, Utility (804.49)	0		0
Penalties, Unauthorized Use and Overrun, End-user (804.51)	0		0
Transmission Services Sold - Credit (804.52)	(77,498)		(77,498)
Gas Transmission Expenses Transferred to Storage - Credit (804.53)	0		0
Gas Transmission Costs for Opportunity Sales - Credit (804.55)	11,332		11,332
Total Transmission Expenses	2,375,136	0	2,375,136
STORAGE EXPENSES			
Storage Reservation Fees (804.61)	494,993		494,993
Storage Gas Withdrawn from Storage - Debit (804.62)	4,260,959		4,260,959
Stored Gas Costs for Opportunity Sales (804.64)	820,691		820,691
Storage Capacity Released or Sold (804.72)	0		0
Stored Gas Sold - Credit (804.73)	(1,382,712)		(1,382,712)
Total Storage Expenses	4,193,931		4,193,931
	0		
Total Expenses - Account 804	24,695,224	21,798	24,673,426

GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)	
dist. exp. (Amount brought forward)	306,720	175,962	130,758	7
Meas. & reg. sta. ex.-City gate (877)	104,848	4,375	100,473	8
Meter & house regulator expenses (878)	145,815	68,799	77,016	9
Customer installations expenses (879)	101,548	41,924	59,624	10
Other expenses (880)	221,127	59,513	161,614	11
Rents (881)	0		0	12
Maint. supervision & eng. (885)	0			13
Maint. of struct. & improv. (886)	14,567	3,243	11,324	14
Maintenance of mains (887)	76,498	13,910	62,588	15
Maint. of compres. stat. equip. (888)	0			16
Maint. of meas. & reg. st. eq.-Gen. (889)	4,998	1,920	3,078	17
Maint. of meas. & reg. st. eq.-In. (890)	0			18
Maint. of meas. & reg. st. eq.-City (891)	11,759	3,799	7,960	19
Maintenance of services (892)	62,315	8,654	53,661	20
Maint. of meters and house reg. (893)	69,739	19,786	49,953	21
Maintenance of other equipment (894)	12,711	4,014	8,697	22
Total distribution expenses	1,132,645	405,899	726,746	23
CUSTOMER ACCOUNTS EXPENSES				24
Supervision (901)	26,040	26,526	(486)	25
Meter reading expenses (902)	148,404	83,385	65,019	26
Customer records & collect. exp. (903)	186,488	99,069	87,419	27
Uncollectible accounts (904)	43,600		43,600	28
Miscell. customer accts. expen. (905)	4,882		4,882	29
Total customer accts. expenses	409,414	208,980	200,434	30
CUSTOMER SERVICE EXPENSES				31
Supervision (907)	2,450	2,450	0	32
Customer assistance expenses (908)	268,487	59,699	208,788	33
Informational advertising expenses (909)	8,825		8,825	34
Miscell. customer accts. expen. (910)	53,877		53,877	35
Total customer service expenses	333,639	62,149	271,490	36
SALES PROMOTION EXPENSES				37
Supervision (911)	0		0	38
Demonstrating & selling expenses (912)	0		0	39
Advertising expenses (913)	(57)		(57)	40
Miscell. sales expenses (916)	0			41
Total sales promotion expenses	(57)	0	(57)	42
ADMINISTRATIVE AND				43
GENERAL EXPENSES				44
Administrative and general salaries (920)	265,543	267,846	(2,303)	45
Office supplies and expenses (921)	63,906		63,906	46
Admin. expenses transferred--cr. (922)	(33,896)		(33,896)	47
Outside services employed (923)	561,549		561,549	48
Property insurance (924)	10,880		10,880	49
Injuries and damages (925)	84,942	7,472	77,470	50
Employee pensions and benefits (926)	175,779		175,779	51
Regulatory commission expenses (928)	24,235		24,235	52
Duplicate charges--cr. (929)	0			53
Instit. or goodwill advert. (930.1)	0			54
Miscellaneous general expense (930.2)	20,791		20,791	55
Rents (931)	0			56
Maintenance of general plant (935)	46,341	3,824	42,517	57
Total administ. & gen. expenses	1,220,070	279,142	940,928	58
Total gas operat. & maint. expenses	27,793,571	978,067	26,815,504	59

May not cross-check due to rounding 60

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)	Book cost of plant retired (f)
PRODUCTION AND STORAGE ACCOUNTS					
(List each applicable account.)					
Production Plant					
Structures & Improvements (305)	0	3.50			
Boiler Plant Equipment (306)	0	2.63			
Liquid Petroleum Equipment (311)	0	3.57			
	0				
	0				
CIAC - Mains (a/c 271.10)	835,763				
CIAC - Services (a/c 271.20)	921,319				
Accum Amort - CIAC balance (a/c 271.40)	(1,201,337)			(29,301)	
	0				
	0				
	0				
	0				
	0				
	0				
TRANSMISSION PLANT	0				
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)	75,195	3.39	940		0
Mains (376)	12,699,893	3.41	238,200		5,483
Compressor station equip. (377)	0				
Meas.& reg. st. eq.-General (378)	317,436	7.50	11,514		5,848
Meas.& reg. st. eq.-City gate (379)	396,820	3.67	6,129		641
Services (380)	9,778,351	5.30	224,240		5,126
Meters (381)	2,454,324	4.00	39,511		94,376
Meter installations (382)	2,263,615	6.67	127,083		15,013
House regulators (383)	504,870	3.03	7,666		
House reg. installations (384)	0				
Ind. meas. & reg. sta. equip. (385)	0				
Other prop. on cust. premises (386)	0				
Other equipment (387)	225,342	5.00	4,941		4,890
GENERAL PLANT					
Structures & improvements (390)	1,515,233	2.63	20,418		
Office furniture & equip. (391)	1,152,314	Note1	53,448		
Transportation equipment (392)	1,143,680	Unit	32,367		
Stores equipment (393)	29,125	4.00	191		
Tools, shop & garage equip. (394)	313,047	5.88	7,275		
Laboratory equipment (395)	155,362	8.33	0		
Power operated equipment (396)	893,857	Unit	24,410		609
Communication equipment (397)	719,565	8.33	9,082		66,122
Miscellaneous equipment(398)	0				
Other tangible property (399)	0				
Total	35,193,774		807,415	(29,301)	198,108

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))	778,114
				Less amounts charged to	
			0	clearing accounts	(56,788)
			0		
			0		
			0	Plus allocation of depr.	
			0	on common plant	
			835,763		
			921,319		
			(1,230,638)	Total gas depr. expense	721,326
			0		
			0	Total balance (col (j))	35,765,423
			0		
			0	Plus alloc. of reserve	
			0	on common plant	
			0		
			0	Total deprec. reserve	
			0	for gas utility	35,765,423
			0		
			0	Explanation of items in col. (i)	
			0		
			0	See Page G-13A	
			0		
		(36)	76,099		
24			12,932,586		
			0		
831			322,271		
			402,308		----------
7,502			9,989,963		0
		(16)	2,399,443	** Note 1 **	
			2,375,685	Depreciation rates for line 50 of column C:	
			512,536	391 Office Furniture	5.94%
			0	391.5 Computers	20.00%
			0		
			0		
			225,393		
		36	1,535,687		
			1,205,762		
			1,176,047		
			29,316		
			320,322		
			155,362	Note: Report in col.(e) additional	
			917,658	depreciation expense authorized by	
		16	662,541	Commission to be charged where tax	
			0	depreciation allowances exceed book	
			0	amounts.	
8,357	0	0	35,765,423		

EXPLANATION OF ITEMS IN COLUMN I PAGE G-13

Primary plant accounts (a)	Roundings	Transfers between Accounts	Adjustments	Total
PRODUCTION AND STORAGE ACCOUNTS				
(List each applicable account.)				
Production Plant				
Structures & Improvements (305)				0
Boiler Plant Equipment (306)				0
Liquid Petroleum Equipment (311)				0
CAIC-Mains (a/c 271.10)				0
CAIC-Services (a/c 271.20)				0
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)		(36)		-36
Mains (376)				0
Compressor station equip. (377)				0
Meas.& reg. st. eq.-General (378)				0
Meas.& reg. st. eq.-City gate (379)				0
Services (380)				0
Meters (381)		(16)		-16
Meter installations (382)				0
House regulators (383)				0
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)		36		36
Office furniture & equip. (391)				0
Transportation equipment (392)				0
Stores equipment (393)				0
Tools, shop & garage equip. (394)				0
Laboratory equipment (395)				0
Power operated equipment (396)				0
Communication equipment (397)		16		16
Miscellaneous equipment(398)				0
Other tangible property (399)				0
Total 0	0	0	0	0

GAS PRODUCTION STATISTICS

Location of plant (a)	Type of plant (b)	Maximum daily capacity Therms (c)	Therms produced during year (d)	Total investment end of year (e)	Total production expense for year (f)
					0
TOTAL		0	0	0	0

GAS HOLDERS

	Telescopic & piston holders		Pressure holders			
Location (a)	Number (b)	Capacity Therms (c)	Number (d)	Capacity at atmospheric pressure (e)	Design pressure (f)	Operated pressure (g)
None						

LIQUID PETROLEUM GAS STORAGE

Report hereunder number of liquid petroleum gas storage tanks and total capacity in gallons by location.

May not cross-check due to rounding.

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LIQUEFIED NATURAL GAS STORED (ACCT. 165)

Particulars (a)	Amount $ (b)	Amount Therms (c)
Balance, beginning of year	None	
Gas delivered to storage (credit account 809)		
Gas withdrawn from storage (debit account 808)		
Other transactions or adjustments (explain):		
Balance, end of year	0	0

LIQUEFIED NATURAL GAS STORAGE STATISTICS

Location of storage (a)	Total storage capacity therms (b)	Maximum daily capacity therms (c)	Total investment end of year (d)	Maximum day's withdrawal (e)	Date of maximum day's withdrawal mo/da/yr (f)
		None			

May not cross-check due to rounding.

SUMMARY OF GAS ACCOUNT

Report below the specified information for each operating area constituting a separate gas system.

Particulars (a)	Total all systems therms (b)	System therms (c)	System therms (d)	
System Name	(Dry)			9
Gas produced (gross):				10
Propane - air				11
Other gas				12
				13
Total gas produced				14
Gas purchased:				15
Natural	25,093,120			16
Other gas- PSTS-1 Contract	0			17
Total gas purchased	25,093,120	0	0	18
Add: Gas withdrawan from storage	11,418,490			19
Less: Gas delivered to storage	2,166,670			20
Total (lines 14 + 18 + 19 - 20)	34,344,940	0	0	21
Transport gas received	23,360,180			22
Total gas del. to mains (lines 21 + 22)	57,705,120	0	0	23
Gas sold (incl. interdepartmental)	34,623,490			24
Gas used by utility	152,910			25
Transport gas delivered	23,538,170			26
Total (lines 24 + 25 + 26)	58,314,570	0	0	27
Gas unaccounted for (lines 23 - 27)	(609,450)	0	0	28

SUMMARY OF SYSTEM LOAD STATISTICS

Report below the data specified for each operating area constituting a separate gas system.

Particulars (a)	Total all systems therms (b)	System therms (c)	System therms (d)	
System Name	(Dry)			36
Maximum send-out in any one day	1008470			38
Date of such maximum	Jan 20, 2000			39
Maximum daily capacity:				40
Total manufactured-gas production capacity				41
Liquefied natural gas storage capacity				42
Maximum daily purchase capacity Note (1)	719430			43
Total maximum daily capacity: production liquefied natural gas storage, and purchases	719430	n/a	n/a	44 45
Monthly send-out: January	19,377,940			47
February	19,409,230			48
March	18,917,950			49
April				50
May				51
June				52
July				53
August				54
September				55
October				56
November				57
December				58
Total send-out	57,705,120	0	0	59

SUMMARY OF GAS ACCOUNT (Cont.)

System therms (e)	System therms (f)	System therms (g)	System therms (h)	System therms (i)	System therms (j)

SUMMARY OF SYSTEM LOAD STATISTICS (Cont.)

System therms (e)	System therms (f)	System therms (g)	System therms (h)	System therms (i)	System therms (j)

PURCHASED GAS

Report below the specified information for each point of metering.

Particulars (a)	Total (b)	(c)	(d)
Name of vendor			
Point of metering		Manitowoc	North Manitowoc
Type of gas purchased		Natural	Natural
Therms of gas purchased per pipeline rate schedules:			
DRY BASIS: Total Therms	57,705,120	10,291,920	7,847,620
Less: End User	(23,360,180)		
Total For System Supply	34,344,940		
Total cost of gas purchased (Note1)	24,779,076		
Average cost per therm of gas purchased per pipeline rate schedules:			
Maximum therms purchased in any one day	849,510		
Date of such maximum purchase (da/mo/yr)	21-Feb-01		
Average B.t.u. content per cu. ft. of gas	1014		
Name of vendor			
Point of metering			
Type of gas purchased			
Therms of gas purchased per pipeline rate schedules:			
Total cost of gas purchased			
Average cost per therm of gas purchased per pipeline rate schedules:			
Maximum therms purchased in any one day			
Date of such maximum purchase (da/mo/yr)			
Average B.t.u. content per cu. ft. of gas			
Name of vendor			
Point of metering			
Type of gas purchased	Natural		
Therms of gas purchased per pipeline rate schedules:	34,344,940		
Demand Cost	2,174,782		
Transportation Cost	592,751		
Commodity Cost	21,516,550		
Storage Field Reservation Cost	494,993		
Total cost of gas purchased	24,779,076		
Average cost per therm of gas purchased per pipeline rate schedules:	0.7215		
Maximum therms purchased in any one day	see above		
Date of such maximum purchase (da/mo/yr)	see above		
Average B.t.u. content per cu. ft. of gas	see above		

Note 1: The Company does do not allocate gas cost back by gate stations.

PURCHASED GAS

Report below the specified information for each point of metering.

(e)	(f)	(g)	(h)	(i)	(j)
Cleveland Natural	Wausau Natural	North Wausau Natural	Mosinee Natural	South Wausau Natural	Edgar Natural
370,600	9,518,130	10,751,320	3,316,150	13,501,810	2,107,570

GAS MAINS CLASSIFIED BY TYPES AND SIZES

Classification (a)	Wisconsin No. of feet beg. of year (b)	Wisconsin No. of feet end of year (c)	Other No. of feet beg. of year (d)	Other No. of feet end of year (e)	Total No. of feet beg. of year (f)	Total No. of feet end of year (g)
Cast Iron:						
3 Inches					0	0
4 Inches	805	0			805	0
6 Inches	908	0			908	0
8 Inches	339	0			339	0
10 Inches					0	0
Inches					0	0
Inches					0	0
Inches					0	0
Total	2,052	0	0	0	2,052	0
Steel:						
under 2 Inches	46,939	46,939			46,939	46,939
2 Inches	1,095,293	1,095,293			1,095,293	1,095,293
2.5 Inches	184	184			184	184
3 Inches	373,948	373,948			373,948	373,948
3.5 Inches	135	135			135	135
4 Inches	878,352	878,352			878,352	878,352
6 Inches	315,231	315,231			315,231	315,231
7 Inches	69	69			69	69
8 Inches	119,741	119,741			119,741	119,741
10 Inches	19,075	19,075			19,075	19,075
12 Inches	9,212	9,212			9,212	9,212
Inches					0	0
Inches					0	0
Inches					0	0
Inches					0	0
Inches					0	0
Inches					0	0
Total	2,858,179	2,858,179	0	0	2,858,179	2,858,179
Plastic:						
under 2 Inches	36,462	36,462			36,462	36,462
2 Inches	2,282,418	2,282,814			2,282,418	2,282,814
3 Inches	451,757	451,757			451,757	451,757
4 Inches	314,070	314,070			314,070	314,070
6 Inches	46,688	46,688			46,688	46,688
8 Inches	11,578	11,578			11,578	11,578
Inches					0	0
Inches					0	0
Inches					0	0
Total	3,142,973	3,143,369	0	0	3,142,973	3,143,369
Other (specify):						
Inches					0	0
Inches					0	0
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	6,003,204	6,001,548	0	0	6,003,204	6,001,548

GAS SERVICES (LOCATED IN WISCONSIN)

Number of services should include only those owned by utility.

Size (a)	Number added during year		Number retired during year		Total services end of year	
	Main to curb (b)	On customers premises (c)	Main to curb (d)	On customers premises (e)	Main to curb (f)	On customers premises (g)
< 1.25" S				4	380	7246
< 1.25" P		42		9	562	36921
< 1.25" C						331
1.25" S			1	2	921	1014
1.25" P					7	650
1.25" C						82
1.5" S						63
1.5" P					3	
2" S					51	111
2" P					5	65
2.5" S						
3" S					6	17
3" P						13
3" C						
4" S					8	19
4" P						4
6" S						8
8" S					1	2
8" P						1
S=Steel						
P=Plastic						
C=Combined						
Total	0	42	1	15	1944	46547

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)	0	42	1	15	1944	46547

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.

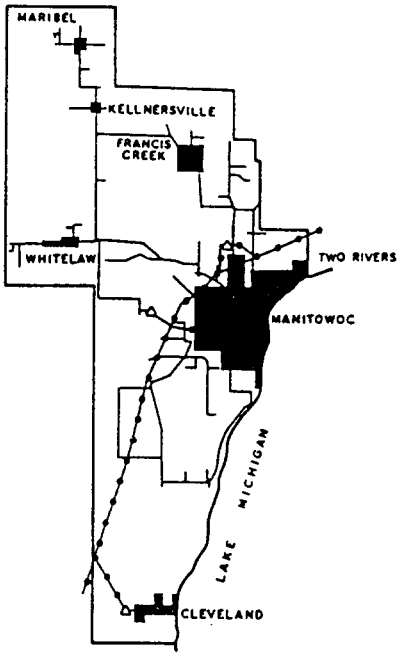
GAS METERS

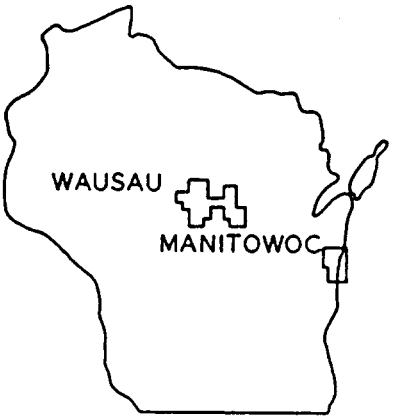
Number of meters should include only those carried in Utility Plant Account 381.

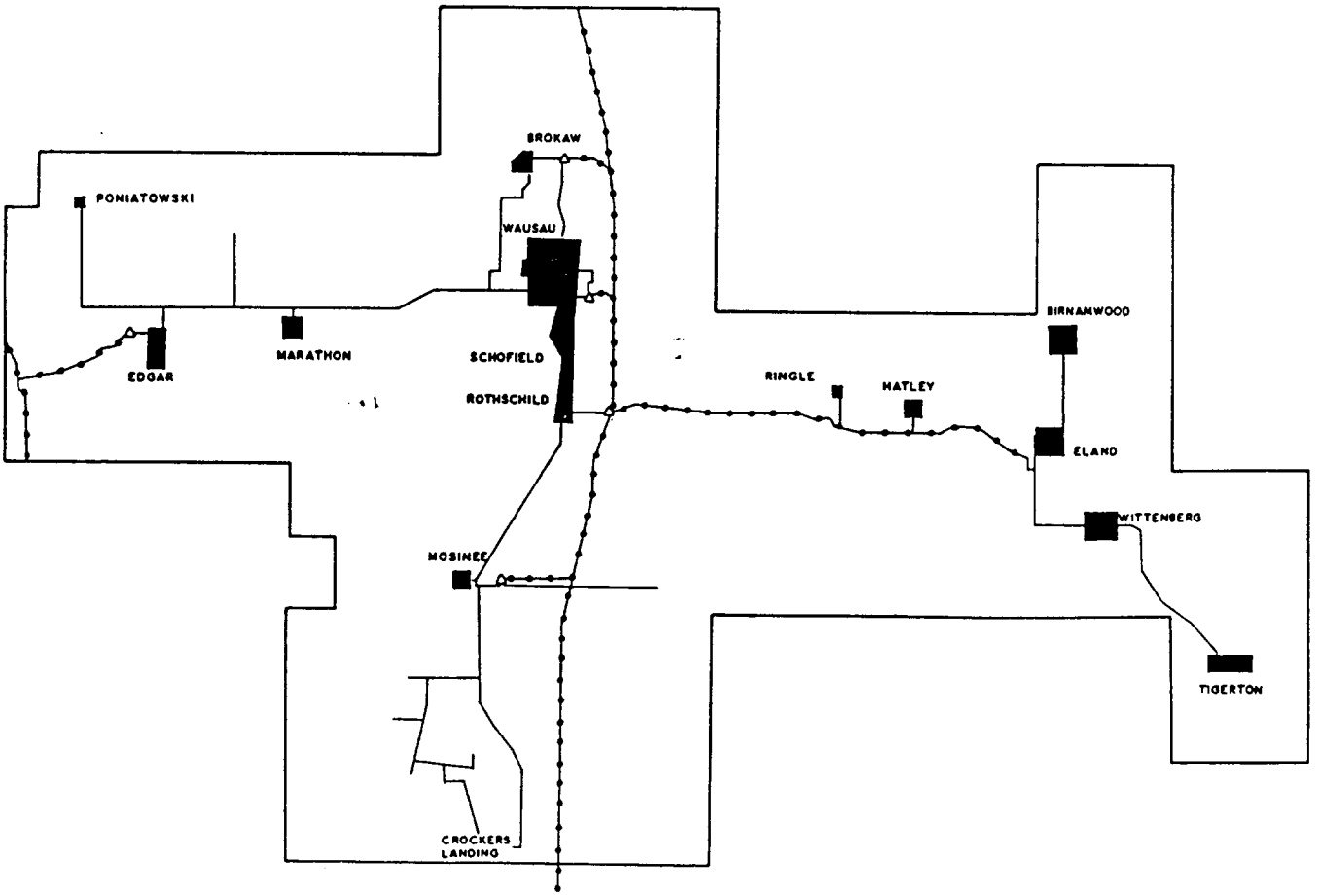
Particulars (a)	Number end of year (b)
Diaphragmed meters (capacity at 1/2-inch water column pressure drop):	
2,400 cu. ft. per hour or less	51429
Over 2,400 cu. ft. per hour	336
Rotary meters	423
Orifice meters	
Total end of year	52188
In stock	1365
Locked meters on customer's premises	255
Regular meters in customer's use	50548
Prepayment meters in customer's use	
Meters in company use, included in Acct. 381	20
Total end of year (as above)	52188
No. of diaphragmed meters at end of year which compensate for temperature:	51765
Number of house regulators installed at end of year	51243

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.

See Attached Sheet





LEGEND

- SERVICE AREA
- COMPANY GAS SYSTEM
- ANR PIPELINE
- CITY GATE STATION